GENEVA CITY COUNCIL
REGULAR MEETING
OCTOBER 7, 2019
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on October 7, 2019, at 6:00 p.m., in the City Council room at City Hall. Present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Pastor Russell Clausell gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Hughes moved to dispense with the reading and approve the minutes of September 16, 2019, as presented. The motion was seconded by Council Member Bixby and was approved by a seven (7) to zero (0) vote with Council Member Weeks abstaining.

Mrs. Diane Smith appeared before Council to request an alley beside her house be abandoned.

Ms. Tewanna Marks appeared before Council to outline upcoming events sponsored by the Geneva Historical Society. One event is a Veterans Day Parade scheduled for November 11th at 10:00 a.m. Ms. Marks stated she would complete the required application for closing the road for the parade.

Mr. Wayne Bax appeared before Council to register a nuisance complaint on property located on S. Commerce Street that adjoins the back of his property on S. Academy Street.

Council Member Weeks moved to approve an application submitted by the Geneva City School system to hold a homecoming parade on S. Commerce Street October 11, 2019, beginning at 3:00 p.m. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Bixby moved to approve an application submitted by the Geneva Quarterback Club to close N. Pleasant Street from 12:30 p.m. until 12:00 a.m. on October 11, 2019, to hold a fundraiser event. The motion was seconded by Council Member Mixon and was unanimously approved.

Police Sergeant Ryan Moore requested authorization to participate in a drug task force with Geneva County Sheriff's Office. This joint venture would require the leasing of office space and utilities. The proposal would be for the City to lease the building and the Sheriff to reimburse the City ½ the monthly cost of rent and utilities. Treasurer Johnson stated there was sufficient funds in the drug and investigative bank account to pay for approximately two to three years expenses.

Council Member Tidwell moved to authorize the Mayor to execute a lease for one year and amend the budget with expenses being funded from funds in the drug and investigative bank account. The motion was second by Council Member Weeks and was unanimously approved.

Council Member Lee arrived at 6:25 p.m.

Council Member Hughes moved to approve the August 2019 financial statements as presented. The motion was seconded by Council Member Weeks and was unanimously approved.

Mayor Lindsey reported the Geneva Ministerial Association would like to join the City for the annual Trick-or-Treat at the Junction, but asked that the event be scheduled for October 30, 2019. Council Member Weeks moved to set city wide trick-or-treat for October 30, 2019, from 5:30 p.m. until 7:30 p.m. The motion was seconded by Council Member Tidwell and was unanimously approved.

Mayor Lindsey set a workshop for 5:30 p.m. on October 21, 2019, prior to the regularly scheduled meeting to discuss nuisance complaints.

Mayor Lindsey requested Council approve resurfacing and restriping the parking lot behind City Hall at a cost of $3,200.00. Council Member Hughes moved to amend the budget to include the cost funded from the ½ cent sales tax account. The motion was seconded by Council Member Lee and was unanimously approved.

Mayor Lindsey reported the Rotary Club has a grant available in the amount of $2,000.00 for the purchase of playground equipment for Robert Fowler Memorial Park if the City will contribute $2,000.00 in matching funds.

Council Member Tidwell moved to amend the budget to reflect grant funds and City expenditures with funds for the City's match coming from the ½ cent sales tax account. The motion was seconded by Council Member Lee and was unanimously approved.

Council Member Hughes stated he would like to approve the Veteran's Day Parade sponsored by the Historical Society. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Hughes reported on the Rock-A-Dock event scheduled at Robert Fowler Memorial Park. He complimented the cleanup results on Skyline Avenue resulting from work through code enforcement. Council Member Hughes also reported on his attendance at a leadership conference sponsored through ACE.

Council Member McCoy reported a sinkhole developing in the street behind the old depot property.

Council Member Lee reported on a community meeting with residents and the police department regarding recent events at the Riverside Apartments. Council Member Lee stated he would like for Council to discuss a new officer at the budget workshop scheduled for the 21st.

Council Member Tidwell reported on the soccer program.

Council Member Bixby stated he would like to see the City apply for an emergency siren for his district through the Hazard Mitigation Grant Program. Council Member Lee moved to authorize application for the siren. The motion was seconded by Council Member Mixon and was unanimously approved.

Council Member Bixby also inquired about the status of Lakewood Loop drainage project near the Dale residence.

Police Chief Tony Clemmons presented a power point presentation outlining 12 months of activity by the police department.

Council Member Bixby moved to adjourn. The motion was seconded by Council Member Weeks and was unanimously approved. Council adjourned at 7:03 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING &
WORKSHOP
OCTOBER 21, 2019
5:30 P.M.

MINUTES

The Geneva City Council met in a workshop session on October 21, 2019, at 5:30 p.m. in the City Council room at City Hall. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Rich Bixby, Junior Mixon and Brad Weeks. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Members received a report on nuisance properties and discussed the process and procedures for abatement under the current ordinance.

Members discussed procedures for closing state roads for events.

Mayor Lindsey called regular session to order at 6:00 p.m. Member present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Council Member Tidwell gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Tidwell moved to dispense with the reading and approve the minutes of October 7, 2019, as presented. The motion was seconded by Council Member Bixby and was unanimously approved.

City Clerk Johnson discussed a grant opportunity under the Rebuild Alabama Tax program. Council Members discussed bringing recommendations of roads to be resurfaced/paved to the next meeting and expending $100,000.00 in matching funds.

City Clerk Johnson reported the City could utilize a portion of the HMGP funds allocated for Geneva County to complete the Earl J Smith Street drainage project. Council Member Lee moved to adopt a resolution authorizing application, committing a 25% match, and authorizing the Mayor as the official to execute documents. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Hughes reported on the Rock-A-Dock event and presented preliminary figures on revenue to the community. He requested something be done to stop people feeding cats at the Junction and recommended an ordinance prohibiting the practice. Council Member Hughes complimented Wiregrass Medical Center and Geneva Rescue for their service to the community. He reported the signs were on the gates leading to Robert Fowler Park and would be locked

beginning November 1st and inquired about an ordinance to penalize individuals who ignore the signs and enter the park after hours.

Council Member Lee reported on a community meeting held at the Will Jenkins Community Center and stated a neighborhood watch was formed for the Riverside Homes apartment complex.

Council Member Lee requested Council to consider an additional officer for the police department. A workshop was scheduled for November 18, 2019, at 5:00 p.m. to discuss the issue as well as other manning document issues.

Council Member Tidwell stated his Government Class would be working with Council Member Hughes on Rock-A-Dock surveys and informed Council that City Clerk Johnson has addressed his classes on economic issues for cities.

Council Member Bixby inquired about the rocking of Lakewood Loop. Council discussed the priority list for rocking projects.

Council Member Bixby moved to prioritize the next roads to be rocked at Lakewood Loop and J P Jones Road. The motion was seconded by Council Member Hughes and was unanimously approved.

Council Member Bixby asked Council if there was a way to prevent students from parking in public parking near the recreation center that was off school campus.

Council Member Mixon inquired about the status of the CDBG application as it could benefit the Glenn Street drainage project as far as engineering services were concerned.

Council Member Hughes moved to adjourn. The motion was seconded by Council Member Bixby and was unanimously approved. Council adjourned at 6:34 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
NOVEMBER 4, 2019
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on November 4, 2019, at 6:00 p.m. in the City Council room at City Hall. Present were Mayor Frankie Lindsey and Council Members Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. Council Member Lee was absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Mayor Lindsey called the meeting to order.

Council Member Tidwell gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Tidwell moved to dispense with the reading and approve the minutes of October 21, 2019, as presented. The motion was seconded by Council Member Bixby and was unanimously approved.

Mr. James Brooks, Jr. appeared before Council to explain that his mother was a former resident of the area referred to as Baptist Bottoms. He stated his mother qualified for the relocation program offering former residents of Baptist Bottoms a lot in the Herring Subdivision but never went through the process to be relocated. Mr. Brooks requested the City allow him to receive a lot in Herring Subdivision since his mother never received a lot.

City Clerk Johnson explained how the relocation program was established and guidelines for participation. She informed Council the initial program ended several years ago.

Council Member Tidwell moved to allow Mr. Brooks to obtain lot #15 in Herring Subdivision with stipulations that he build or locate a mobile home on the lot within two (2) years of approval, that once a dwelling is located on the lot he must occupy the dwelling for five years before he will receive clear title to the property and if either stipulation is not met he will have no further claim to the lot or future lots. The motion was seconded by Council Member Bixby and was unanimously approved.

City Clerk Johnson reported on $250,000.00 in grant funds available through the Rebuild Alabama Act and the action needed if Council wished to pursue the grant. She recommended pledging $100,000.00 for construction and an estimated $50,000.00 for engineering fees as a pledged match with funds to be taken from the alcohol tax bank account. She stated Council would need to designate an engineering firm for the project. Clerk Johnson also explained, Council needs to provide a list of approved streets and recommended letting the engineer prioritize the streets based on a combination of budget and need.

Council Member Tidwell presented a list of streets for the application which includes: Dogwood Street, Edgewood Avenue, N. Trinity Street, Hemlock Avenue, Medley Court and Spring Avenue. Council Member McCoy presented a list of streets for the application which include: Griffin Street and Hendrix Avenue.

Council Member Tidwell moved to authorize an application for a Rebuild Alabama Act grant pledging $150,000.00 in matching funds from the alcohol tax bank account, approving Barge Design as engineer for the project and allowing the firm to prioritize the list of streets provided by Council Member McCoy and himself based on need and within the application budget of $400,000.00. The motion was seconded by Council Member Mixon and was unanimously approved.

Council Member Hughes moved to approve the financials for the month of September 2019, as presented. The motion was seconded by Council Member Weeks and was unanimously approved.

Pastor Russell Clausell was present and reported on a fund raising auction for a memorial sign for Robert Fowler Park.

Mayor Lindsey presented a proposal for lighting at Robert Fowler Park. Under the proposal lights would be added in some areas and removed in others. The net monthly cost would be $330.00. Council Member Mixon moved to approve the proposal. The motion was seconded by Council Member Hughes and was unanimously approved.

City Attorney Knowles presented an event request from the Geneva Rotary Club. The event would require the closing of South Commerce Street on December 6, 2019, at 5:30 p.m. until 2:00 a.m. on December 7, 2019. He stated the club has a liability insurance policy with the City named as an additional insured.

Council Member Mixon moved to approve the application. The motion was seconded by Council Member Hughes and was unanimously approved.

Mayor Lindsey stated the noise ordinance required events to end at 11:30 and the outside noise should adhere to the ordinance.

Council Member Weeks presented an offer from Mr. Cole Dunn to swap City owned property behind the old grain elevator on East Magnolia Avenue for property he owns on Goat Hill Road. The City Attorney and City Clerk were asked to look into the issue and report back to Council.

Council Member Hughes reported that Council Member Tidwell's government class had reviewed surveys and determined the "Rock-a-Dock" event had resulted in $20,000.00 in expenditures in the community.

Council Member Mixon moved to adjourn. The motion was seconded by Council Member Hughes and was unanimously approved. Council adjourned at 6:39 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING &
WORKSHOP
NOVEMBER 18, 2019
5:00 P.M.

MINUTES

The Geneva City Council met in a workshop session on November 18, 2019, at 5:00 p.m. in the City Council room at City Hall. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. Council Members Weeks and Tidwell arrived at 5:50 p.m. Also present were City Clerk/Treasurer Lisa Johnson and City Attorney Lee Knowles.

City Clerk Johnson presented and recommended the following changes to the City's manning document:

- Change the title of Bookkeeper/Office Clerk to Accounting/Office Clerk and increase the starting salary to $15.75 during probation and $16.00 per hour after probation
- Increase the starting salary of the Personnel/Office Clerk to $13.75 per hour during probation and $14.00 per hour after probation
- Change the title of Receptionist in the Clerk's office to Administrative Assistant – Clerk's Office
- Change the title of Custodian/Maintenance Worker to Maintenance Worker
- Change the title of Major to Assistant Chief and increase the starting salary to $16.00 per hour
- Change the titles of Captain/Investigator and Lieutenant/Investigator to Investigator and set the starting salary at $15.00 per hour
- Set the ranks for the department at one Captain, one Lieutenant, one Sergeant and two Corporals. Ranks will be separate from job titles and will result in a $.25 per hour increase in promotions and $.25 per hour decrease for demotions.
- Increase the starting salary of a non-certified Police Officer to $12.00 per hour
- Increase the starting salary of a certified Police Officer to $14.00 per hour
- Adjust all Police Officers currently below the starting salary to $14.00 per hour
- Increase one Police Officer's salary by $.19 per hour for a seniority adjustment due to the recommended change in starting salary for the position
- Increase four Police Officers' salaries by an additional $.25 per hour for a seniority adjustment due to the recommended change in starting salary for the position
- Change the title of Receptionist in the police department to Administrative Assistant – Police Department and increase the starting salary to $9.75 during probation and $10.00 per hour after probation
- Change the title of EOI to General Laborer and increase the starting salary to $9.00 per hour during probation and $9.25 per hour after probation
- Reclassify all employees currently in an EOI position to a General Laborer

- Increase one reclassified General Laborer position by $.52 per hour for a seniority adjustment due to the recommend change in starting salary for the position of General Laborer
- Rename the title of EOII without CDL to EOI and increase the starting salary during probation to $9.75 per hour and $10.00 per hour after probation
- Reclassify all employees currently classified EOII without CDL to an EOI
- Adjust all reclassified employees currently below the starting salary for the EOI position to the new rate based on probationary status
- Increase one reclassified employee's salary by an additional $.25 per hour for a seniority adjustment due to the recommended change in starting salary for the position of EOI
- Rename the position of EO II with CDL to EOII, change the job description to require a CDL and increase the starting salary during probation to $11.00 per hour and $11.25 per hour after probation
- Reclassify all employees in the position of EOII with CDL to EOII
- Adjust all reclassified employees currently below the starting salary for the EOII position to the new rate based on probationary status
- Increase two reclassified employees' salaries by $.25 per hour for a seniority adjustment due to the recommend change in starting salary for the renamed position of EOII
- Change the title of EOIII with CDL to EOII
- Remove the positon of EOIII with CDL
- Change the name of Receptionist in the recreation department to Administrative Assistant – Recreation Department
- Increase the starting salary of the Recreation Specialist to $11.75 per hour during probation and $12.00 after probation
- Adjust the employee currently in the Recreation Specialist positon to the new starting salary.

Changes would result in a new starting pay scale with new pay grades and positions would have to be reclassified to the new pay grades.

Council also discussed an Educational Incentive Policy that would allow for a one-time $.50 per hour adjustment for employees earning a degree, technical or professional certification. The policy outlines prequalification of the degree or certification based on certain criteria and final approval by Council

Council discussed a new policy for payout of leave time after termination

Council discussed a one-time leave payout incentive where employees could cash in a maximum of 40 hours of PTO. To be eligible an employee must have a remaining PTO balance of a minimum of 240 hours after cash in.

Mayor Lindsey called regular session to order at 6:00 p.m. Present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Council Member Tidwell gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Mixon moved to dispense with the reading and approve the minutes of November 4, 2019, as presented. The motion was seconded by Council Member Bixby and was approved by a seven (7) to zero vote with Council Member Lee abstaining.

Engineers David Harrell and Kody Walker with the firm of Barge Design presented their cost estimate and recommendations for streets to be resurfaced within the approved budget through the Rebuild Alabama Tax Grant.

Council Member Lee who was absent at the last meeting stated he would like Railroad Avenue, W. Mulkey Avenue and S Earl Minshew Street in his district considered for the grant.

Council Member Lee moved to approve the three streets to be considered for the project and the Mayor working with the engineers to determine the priority of streets based on need and budget.

Council Member Tidwell stated he would rather have a special meeting so that he could be involved in the decision process since most of the streets recommended were in his district.

Council Member Lee withdrew his motion.

Council Member Tidwell moved to hold a special meeting on November 25, 2019, at 6:00 p.m. to discuss and approve streets to be submitted in the grant application. The motion was seconded by Council Member Lee and was unanimously approved.

Engineer Cody Walker gave a report on the airport project.

Bids received for resurfacing South River Street and Oaktree Circle were publicly opened on November 12, 2019, at 11:30 p.m. in the City Council room at City Hall. Bids received were as follows:

Name of Bidder: Wiregrass Construction Co. Inc.	Name of Bidder Midsouth Paving Inc.
Tack Coat Per Unit: $4.25	Tack Coat Per Unit: $3.00
Wearing Surface Per Unit: $105.00	Wearing Surface Per Unit: $107.00
Upper Binder Layer Per Unit: $96.00	Upper Binder Layer Per Unit: $113.000
Mobilization: $4,500.00	Mobilization: $9175.00
Total - Projected Quantities: $73,500.00	Total - Projected Quantities: $81,725.00

Council Member Hughes moved to award the bid to the low bidder Wiregrass Construction Co. Inc. in the amount of $73,500.00. The motion was seconded by Council Member Lee and was unanimously approved.

Council Member Lee moved to amend the manning document and approve recommendations discussed at the workshop and amend the personnel handbook to include the Education incentive policy presented at the workshop. The motion was seconded by Council Member Hughes and was approved by a seven (7) to zero (0) vote with Council Member Weeks abstaining. Council Member Weeks stated he was abstaining as he arrived to the workshop at the end of discussion.

Council Member Lee moved to approve a one-time leave cash in incentive as discussed in the workshop. The motion was seconded by Council Member Bixby and was unanimously approved.

City Clerk Johnson reported she has been contacted by Verizon regarding locating small cells on City right-of-way. She asked that a committee be formed to review the requirements of small cells and develop a fee to the City for use of its right-of-way.

Council Member Lee and Hughes volunteered to work with Clerk Johnson on the committee.

Mayor Lindsey reported that he has received notification the City has received the LWCF grant for the soccer complex and the CDBG grant for the drainage project.

Attorney Knowles informed Council he and the City Clerk were looking into the grant terms on the proposed property swap discussed last meeting.

Council Member Hughes stated that all the signs were up on the gates to Fowler Park and requested the gates be locked each night and opened the next morning.

Council Member McCoy asked if Council wanted to bid the grass cutting contract for FY 19-20 or if Council wanted to renew the contract with Wiregrass Lawn Service. Council Member Mixon moved to renew the current terms of the grass cutting contract with Wiregrass Lawn Service for FY 2019-20. The motion was seconded by Council Member Tidwell and was unanimously approved.

Council Member Tidwell expressed his appreciation for all the many individuals involved in the soccer grant application process.

Council Member Bixby moved to adjourn. The motion was seconded by Council Member Bixby and was unanimously approved. Council adjourned at 6:34 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
SPECIAL MEETING
NOVEMBER 25, 2019
6:00 P.M.

MINUTES

The Geneva City Council met in special session on November 25, 2019, at 6:00 p.m. in the City Council room at City Hall. Present were Mayor Pro Tem Rufus Lee and Council Members Freddy McCoy, John Hughes, Ryan Tidwell and Junior Mixon. Mayor Frankie Lindsey and Council Members Rich Bixby and Brad Weeks were absent. Also present was City Clerk/Treasurer Lisa Johnson,

Mayor Pro Tem Lee called the meeting to order.

Council Member Mixon gave the invocation and Mayor Pro Tem Lee led the pledge of allegiance.

Council Member Hughes moved to amend the agenda to add a resolution approving selection of an administrator and engineering firm for the CDBG grant to the agenda. The motion was seconded by Council Member Tidwell and was unanimously approved.

Engineer David Harrell with Barge Design was present to discuss the list of streets and priorities for resurfacing under a proposed grant application through the Rebuild Alabama Act. He stated the recommended list of streets, prior to Council Member Lee's request to add streets at the last meeting was as follows: Spring Avenue, Hendrix Avenue, Edgewood Avenue, Hemlock Avenue, Griffin Street, and Dogwood Street.

As Engineer Harrell reviewed Council Member Lee's requested streets he realized Google maps had West Mulkey Avenue incorrectly identified, therefore, he had not reviewed the correct street.

Council took a short recess at 6:10 p.m. for Engineer Harrell to go out and review the correct Street. Council reconvened from the recess at 6:35 p.m.

Engineer Harrell stated that the west end of West Mulkey Avenue was in very bad condition and should be included in the list for resurfacing. The projected cost to resurface the street is $38,000.00. He recommended removing Dogwood Street to help keep the proposed project within budget.

Council requested the City Clerk check on funds available to fund the cost difference to add West Mulkey and remove Dogwood Street. City Clerk Johnson reported there would be a balance of approximately $50,000.00 in the alcohol account after taking into consideration funding all currently approved project expenditures.

Council Member Tidwell moved to authorize Barge Design, Inc. to submit a Rebuild Alabama Act grant application on behalf of the City, to allocate an additional $38,000.00 towards the local match and approve the following streets for the project: Spring Avenue, Hendrix Avenue, Edgewood Avenue, Hemlock Avenue, Griffin Street, Dogwood Street and the west end of West Mulkey Avenue. The motion was seconded by Council Member Hughes and was unanimously approved.

Council Member Hughes moved to adopt a resolution authoring the Mayor, to enter into contractual agreements with Barge Design Solutions, Inc. and Ewing-Conner and Associates, Inc. for the provision of engineering design and construction observation and program management and administrative services; respectively, on CDBG Project #: LR-CM-PF-19-003. The motion was seconded by Council Member Mixon and was unanimously approved.

Council Member Hughes moved to adjourn. The motion was seconded by Council Member Tidwell and was unanimously approved. Council adjourned at 6:50 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
DECEMBER 2, 2019
6:00 P.M.

MINUTES

The Geneva City Council met in a workshop regular session on December 2, 2019, at 6:00 p.m. in the City Council room at City Hall. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. . Also present were City Clerk/Treasurer Lisa Johnson and various department heads and employees.

Mayor Lindsey called the meeting to order.

Council Member Lee gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Tidwell moved to dispense with the reading and approve the minutes of November 18 and 25, 2019, as presented. The motion was seconded by Council Member Bixby and was approved by a seven (7) to zero vote with Council Member Weeks abstaining.

Council Member Tidwell moved to authorize the payment of incentive pay as budgeted. The motion was seconded by Council Member Hughes and was unanimously approved.

Council Members reviewed an event application for a walk through of Christmas lights at Fowler Park on December 10th. The event would close the park for an hour and allow the Geneva FBLA club to charge $5.00 per person to participate.

Council Member Lee moved to authorize the event but not allow the closing of the park and to allow donations but not charge a fee. The motion was seconded by Council Member Tidwell and was unanimously approved.

Council Member Weeks discussed a Christmas lunch for employees. The lunch was scheduled for December 20th from 11:00 a.m. until 1:00 p.m. and will be funded through donations.

Council Member Hughes stated the grader operator was doing a good job on roads in his district.

Council Member Lee ask that the minutes reflect the passing of former Council Member Bob Cox and local businessman Steve Bynum who was also active on City boards.

Mayor Lindsey recommended granting Monday, December 23, 2019, as an extra paid holiday for all full time employees. Council Member Tidwell moved to grant the day off. The motion was seconded by Council Member Lee and was unanimously approved.

Mayor Lindsey reported to Council that for an additional $15,000.00, all paved areas at Fowler Park can be resurfaced in conjunction with the current project that will only pave River Street, Oaktree Circle and the boat landing.

Council Member Hughes moved to amend the budget and allocate an additional $15,000.00 from the half cent sales tax bank account to resurface all areas at Fowler Park.

Mayor Lindsey stated an executive session was in order for the purpose of discussing a potential economic development project.

Council Member Lee moved to go into executive session for the purpose of discussing economic development. The motion was seconded by Council Member Tidwell. Mayor Lindsey called for the vote to go into executive session. The vote was as follows:

Ayes:	Nays:	Absent:
Mayor Lindsey	None	None
Council Member Lee		
Council Member McCoy		
Council Member Hughes		
Council Member Tidwell		
Council Member Bixby		
Council Member Mixon		
Council Member Weeks		

Executive session began at 6:17 p.m. Mayor Lindsey, all Council Members and the City Clerk attended executive session.

Council Member Mixon moved to adjourn executive session. The motion was seconded by Council Member Tidwell and was unanimously approved. Executive session adjourned and regular session resumed at 6:23 p.m.

No announcement was made after executive session.

Council Member Tidwell moved to adjourn. The motion was seconded by Council Member Weeks and was unanimously approved. Council adjourned at 6:24 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
DECEMBER 16, 2019
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on December 16, 2019, at 6:00 p.m. in the City Council room at City Hall. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Junior Mixon and Brad Weeks. Council Member Ryan Tidwell and Rich Bixby were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Mayor Lindsey called the meeting to order.

Council Member Lee gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Hughes moved to dispense with the reading and approve the minutes of December 2, 2019, as presented. The motion was seconded by Council Member Weeks and was unanimously approved.

Newly appointed Geneva County EMA Director, Eric Johnson, appeared before Council to introduce himself and establish a working relationship with the City.

Mayor Lindsey advised Council there is an old disassembled shed at the city yard that is taking up space and is no longer needed by the City. He informed Council that Dr. Mickey Baine has offered to haul the building off at no charge for the scrap metal.

Council member Lee moved to adopt a resolution declaring an old metal building no longer needed for public purpose and authorizing its removal to Dr. Mickey Baine in exchange for the scrap value. The motion was seconded by Council member Mixon and was unanimously approved.

Council Member Weeks asked if the Clerk and Attorney has gotten clarification on the property on Goat Hill road. He reminded Council of the Christmas lunch on the 20th.

Council Member Hughes complimented the Christmas decorations around the City. He reported on an issue with damage to locks on the gates to Fowler Park and stated he was working with the Police Chief and maintenance personnel to come up with a solution.

Council Member Lee reported the Water Works and Sewer Board has asked that Council be made aware that damage is being caused by the motor grader to water lines buried under dirt roads. Council discussed the lines may not have been installed deep enough in the road. Mayor Lindsey advised Council he would get a map of line locations and discuss them with the operator.

Council Member Lee reported he has received complaints that Franklin Avenue has been getting narrower and asked if the grader operator can help widen the road.

Police Chief Clemmons requested authorization to use money in his drug and investigative fund to purchase guns for all the officers in the police department. Mayor Lindsey entertained a motion to authorize the purchase. Council Member Lee moved to amend the budget and authorize the purchase from drug and investigative funds. The motion was seconded by Council Member Hughes and was unanimously approved.

Council Member Weeks moved to adjourn. The motion was seconded by Council Member Hughes and was unanimously approved. Council adjourned at 6:18 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
JANUARY 6, 2020
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on January 6, 2020, at 6:00 p.m. in the City Council room at City Hall. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Mayor Lindsey called the meeting to order.

Council Member Tidwell gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Lee moved to close off Riverview Street and a section of Westville Avenue by placing a gate before you cross the levee on Westville Avenue behind the city yard and placing a gate where Riverview Street intersects with Highway 27 South. The motion was seconded by Council Member Hughes and was unanimously approved.

Council Member Weeks moved to install speed bumps on Westville Avenue before you cross the levee and on River Street after you cross the levee going to Robert Fowler Park. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Hughes moved to dispense with the reading and approve the minutes of December 16, 2019, as presented. The motion was seconded by Council Member Weeks and was approved by a seven (7) to zero (0) vote with Council Member Tidwell abstaining from the vote.

Council Member Hughes moved to approve the use of Robert Fowler Park September 30, 2020 through October 4, 2020, by Rock-a-Dock for a camping canoeing event and to approve the use of Robert Fowler Park on March 13 and 14, 2020, by Paddle Florida for a camping and canoe event pending submittal of a formal application. The motion was seconded by Council Member Weeks and was unanimously approved.

Council Member Mixon moved to approve the November 2019 financials as presented. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Hughes stated if there were no objections he would like to represent the City at the Alabama Recreational Trails Conference. There were no objections.

Council Member Lee stated if there were no objections he would like to represent the City at the ribbon cutting ceremony for the Dr. William R. Harvey Museum of Art and Talladega College's New Student Center. There were no objections.

Council Member Bixby stated he wished to commend city first responders and emergency personnel on their response to the recent tragic accident on Christmas night. He stated that working the scene was very emotional due to the fact youth were involved.

Council Member Weeks stated that he would like for the City to offer counseling with a professionally trained counselor to any employee working the accident. Council concurred and asked the City Clerk to notify the departments.

Council Member Mixon moved to adjourn. The motion was seconded by Council Member Hughes and was unanimously approved. Council adjourned at 6:15 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
JANUARY 21, 2020
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on January 6, 2020, at 6:00 p.m. in the City Council room at City Hall. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes. Junior Mixon and Brad Weeks. Council Members Ryan Tidwell and Rich Bixby were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Mayor Lindsey called the meeting to order.

Pastor Russell Clausell gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Hughes moved to dispense with the reading and approve the minutes of January 6, 2019, as presented. The motion was seconded by Council Member Lee and was unanimously approved.

Geneva Chamber Vice President Russell Clausell presented certificates and ribbons to the winners of the best Christmas displays at the Junction.

Ms. Donna Enfinger was present to register a complaint against and individual for allegations of fraud. City Attorney Knowles recommended discussion be held in executive session due to good name and character.

Council Member Lee moved to go into executive session for the purpose of discussing good name and character. The motion was seconded by Council Member Hughes. Mayor Lindsey called for the vote which was as follows:

Ayes:	Nays:	Absent:
Mayor Lindsey Council Member Lee Council Member McCoy Council Member Hughes Council Member Mixon Council Member Weeks	None	None

Mayor Lindsey called executive session to order at 6:12 p.m. The Mayor, all Council Members, City Attorney and Ms. Enfinger were present during the entire executive session executive session. Chief Clemmons attended part of executive session.

Council Member Weeks moved to adjourn executive session. The motion was seconded by Council Member Hughes and was unanimously approved. Executive session adjourned and regular session resumed at 6:30 p.m.

Council Member Weeks moved to approve the following events request for the Geneva Chamber of Commerce:

1. Easter egg hunt - April 11, 2020, 7:00 am to 2;00 pm, Robert Fowler Park
2. Easter sunrise service – April 12, 2020, 8:00 am to 4:00 pm, Robert Fowler Park
3. Independence Day in the Park – July 4, 2020, 8:00 pm to 10:00 pm, Robert Fowler Park
4. Christmas in the Park – November 14, 2020 – January 6, 2021, Robert Fowler Park
5. Christmas Parade – December 5, 2020, 1:00 pm to 3:00 pm – downtown Geneva

The motion was seconded by Council Member Hughes and was unanimously approved.

Council Member Weeks moved to adopt a resolution congratulating Tuskegee College on the opening of the Dr. William R. Harvey Museum of Art and acknowledging the historical and cultural significance of the museum. The motion was seconded by Council Member Mixon and was unanimously approved.

Council Member Weeks moved to adopt a resolution requesting the Geneva County Commission and Geneva County Board of Registrars to enter into an agreement to provide a voter list for the 2020 municipal elections. The motion was seconded by Council Member Lee and was unanimously approved.

Council Member Weeks asked the City Attorney and Clerk if they have made any progress on information for the potential property swap.

Council Member Hughes asked the City Clerk to see if there are any "no unauthorized vehicles" signs in stock.

Council Member McCoy informed Council he was requested by the newly promoted foreman in the street and sanitation department to ask Council to approve payment for a CDL driving school estimated to cost between $2,500.00 and $3,000.00, pay the employee for approximately 8 weeks attendance and provide a vehicle for travel to and from class or to remove the requirement to hold a CDL license from the job description.

Council Member McCoy moved to authorize the training. Council Member Hughes stated he would second the motion but not because he was in favor but to only to bring it to discussion.

Mayor Lindsey explained that he had taken it upon himself to allow the promotion of the employee with the stipulation the employee received his CDL license within 6 months of promotion.

Council discussed that the City has never paid for CDL training and it could establish a costly precedence for future employees requesting the same. Council also discussed setting a precedence by changing job descriptions to fit employee's qualification vs what is required or needed for a position.

Council Member McCoy asked Council if they were not in favor of approving training or changing the job description if they would allow additional time for the employee to obtain his CDL. Council discussed needing to see some progress towards obtaining the license before agreeing to allow additional time.

Attorney Knowles suggested involving the Street and Sanitation Superintendent in the conversation before Council takes action.

Council Member McCoy withdrew his motion. Council Member Mixon moved to table action until the next meeting. The motion was seconded by Council Member Hughes and was unanimously approved.

Council Member McCoy requested six or seven speed bumps on Hendrix Avenue. Council requested input from the Police Chief. Chief Clemmons stated he has received complaints but is not sure how many would be needed to help regulate traffic and offered to review the number needed prior to installation. Council Member McCoy moved to authorize street bumps on Hendrix Avenue. The motion was seconded by Council Member Weeks and was unanimously approved.

Council Member McCoy moved to approve a $50.00 per month increase in the Building Inspector's salary. The motion was seconded by Council Member Mixon and was unanimously approved.

Council Member McCoy informed Council an employee has requested he be allowed to take some old metal trusses stored at the City yard for personal use. Attorney Knowles recommended asking the Street and Sanitation Superintendent if the property is needed before taking action.

Council Member McCoy moved to table action until next meeting. The motion was seconded by Council Mixon and was unanimously approved.

Council Member Lee inquired about the status of the grant application for resurfacing and stated that if the grant was not approved the west end of West Mulkey Avenue needs to be patched. He asked about the status of the new Tractor Supply store and inquired about a timeframe for fixing the driveway turnouts in Herring Subdivision.

Council Member Mixon stated some surveying has occurred on the Glenn Street project.

Council Member Hughes moved to adjourn. The motion was seconded by Council Member Weeks and was unanimously approved. Council adjourned at 6:50 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
FEBRUARY 3, 2020
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on February 3, 2020, at 6:00 p.m. in the City Council room at City Hall. Members present were Mayor Frankie Lindsey and Council Members: Freddy McCoy, John Hughes. Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. Council Member Rufus Lee was absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Mayor Lindsey called the meeting to order.

Council Member Tidwell gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Hughes moved to dispense with the reading and approve the minutes of January 21, 2020, as presented. The motion was seconded by Council Member Mixon and was approved by a six (6) to zero (0) vote with Council Member Tidwell abstaining.

Mr. David Norwood and Mr. D.J. Taylor, with Alabama Power, presented a proposal for changing out all city street lights to a new updated LED light. The additional cost to the City for upgrades would be $438.31. Council Member Hughes moved to approve a contract to upgrade street lighting. The motion was seconded by Council Member Mixon and was unanimously approved.

CPA Keith Hundley, with CRI CPAs and Advisors, appeared before Council and reviewed the City's 2017-18 audit. Council Member Tidwell moved to approve the audit. The motion was seconded by Council Member Bixby and was unanimously approved. The following is a copy of the approved audit:

City of Geneva

FINANCIAL STATEMENTS

For the Year Ended September 30, 2018



City of Geneva
Table of Contents
September 30, 2018

REPORT
Independent Auditors' Report 1

FINANCIAL STATEMENTS

Government-wide Financial Statements
Statement of Net Position 4

Statement of Activities 5

Fund Financial Statements
Balance Sheet – Governmental Funds 6

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position 7

Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds 8

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities 9

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund 10

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Grant Programs Fund 11

Statement of Net Position – Proprietary Funds 12

Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds 13

Statement of Cash Flows – Proprietary Funds 14

Notes to Financial Statements 15

Required Supplementary Information:
Schedule of Changes in Net Pension Liability – City 55

Schedule of Employer Contributions – City 56

Schedule of Changes in Net Pension Liability – Geneva Water and Sewer Board 57

Schedule of Employer Contribution – Geneva Water and Sewer Board 58

Schedule of Changes in OPEB Liability and Related Ratios 59

Combining and Individual Fund Statements
Description of Nonmajor Governmental Funds 60

Combining Balance Sheet – Nonmajor Governmental Funds 61

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds 62

COMPLIANCE SECTION
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 63

REQUIRED COMMUNICATIONS
Required Communications 66

Accounting Policies, Judgments, & Sensitive Estimates & CRI Comments on Quality 73

Summary of Audit Adjustments 75

Management Representation Letter 76

Corrected and Uncorrected Audit Adjustments 81

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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of the
Geneva City Council
Geneva, Alabama

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Geneva, Alabama (the "City"), as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of September 30, 2018 and the respective changes in financial position, the budgetary comparison for the general and grant programs funds, and where applicable cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the Board adopted the provisions of Governmental Accounting Standards Board ("GASB") Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions,* during the year ended September 30, 2018. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management has not presented the Management Discussion and Analysis that governmental accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America also require that the required supplementary schedules listed in the table of contents on pages 55 through 59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United State of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 14, 2020 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

Enterprise, Alabama

January 14, 2020

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Component Units	
Public Building Authority	Geneva City Board of Education
$ 271,469	$ 9,653,729
-	738,142
-	-
-	-
-	230,087
-	31,289
-	-
-	49,041
3,000	1,888,733
2,723,913	7,760,472
2,998,382	20,351,493
-	297,782
-	1,752,448
-	2,050,230
-	14,778
-	-
-	1,375,713
-	-
-	6,948
-	9,997,000
-	8,594,055
150,000	489,754
2,555,000	10,502,500
2,705,000	30,980,748
-	1,027,000
-	1,413,233
-	451,016
-	2,891,249
21,913	5,642,771
-	-
271,469	(17,113,045)
$ 293,382	$ (11,470,274)

Revenues		Net (Expense) Revenue and Changes in Net Position				
		Primary Government			Component Units	
Capital Grants and Contributions		Governmental Activities	Business-type Activities	Total	Public Building Authority	Geneva City Board of Education
$	-	$ (989,855)	$ -	$ (989,855)	$ -	$ -
	-	(845,167)	-	(845,167)	-	-
	-	(61,004)	-	(61,004)	-	-
	-	(103,569)	-	(103,569)	-	-
	-	(440,312)	-	(440,312)	-	-
	494,226	(12,279)	-	(12,279)	-	-
	-	(962,399)	-	(962,399)	-	-
	-	(47,677)	-	(47,677)	-	-
	494,226	(3,462,262)	-	(3,462,262)	-	-
	-	-	(27,707)	(27,707)	-	-
	-	-	105,334	105,334	-	-
	-	-	(72)	(72)	-	-
	-	-	77,555	77,555	-	-
$	494,226	(3,462,262)	77,555	(3,384,707)	-	-
$	-	-	-	-	(194,114)	-
	811,553	-	-	-	-	(2,761,817)
$	811,553	-	-	-	(194,114)	(2,761,817)
		393,120	-	393,120	-	611,176
		79,657	-	79,657	-	-
		2,557,402	-	2,557,402	-	1,306,168
		223,198	-	223,198	-	-
		288,769	-	288,769	-	660
		-	-	-	208	397,730
		250,238	3,681	253,919	-	17,428
		200,459	78,551	279,010	262,982	43,625
		3,992,843	82,232	4,075,075	263,190	2,376,787
		530,581	159,787	690,368	69,076	(385,030)
		10,219,226	8,334,670	18,553,896	224,306	(1,626,250)
		57,820	(108,600)	(50,780)	-	(9,458,994)
		10,277,046	8,226,070	18,503,116	224,306	(11,085,244)
		$ 10,807,627	$ 8,385,857	$ 19,193,484	$ 293,382	$ (11,470,274)

City of Geneva
Balance Sheet - Governmental Funds
September 30, 2018

	General Fund	Grant Programs	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 1,871,434	$ 83,464	$ 384,695	$ 2,339,593
Taxes receivable, net	796,956	36,544	6,416	839,916
Due from other funds	104,390	6,755	-	111,145
Investments	566,150	-	65,492	631,642
Total assets	$ 3,338,930	$ 126,763	$ 456,603	$ 3,922,296
Liabilities				
Accounts payable	$ 157,447	$ 6,755	$ 2,850	$ 167,052
Due to other funds	6,755	47,032	-	53,787
Other payable	-	3,985	-	3,985
Unearned revenue	-	1,120	-	1,120
Accrued expenses	45,532	-	-	45,532
Total liabilities	209,734	58,892	2,850	271,476
Deferred Inflows of Resources				
Deferred inflows related to property taxes	362,976	-	-	362,976
Fund Balances				
Restricted	-	67,871	363,308	431,179
Committed	-	-	90,445	90,445
Unassigned	2,766,220	-	-	2,766,220
Total fund balances	2,766,220	67,871	453,753	3,287,844
Total liabilities, deferred inflows of resources, and fund balances	$ 3,338,930	$ 126,763	$ 456,603	$ 3,922,296

The accompanying "Notes to Financial Statements" form an integral part of this statement.

City of Geneva
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
For the Year Ended September 30, 2018

Total fund balance - governmental funds	$	3,287,844
The portion of the fair value of the investment in the joint venture with Geneva County Gas District attributable to capital asset activity is not considered to be a current financial resource and is therefore not reported in the governmental funds.		431,370
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.		9,077,138
Deferred inflows and outflows related to pension represent an acquisition or consumption of net position, respectively, that applies to a future period and, therefore are not reported as liabilities or assets in the governmental funds.		
Deferred outflows related to pension		242,921
Deferred inflows related to pension		(145,582)
Some liabilities are not due and payable in the current period and are not included in the fund financial statements, but are included in the governmental activities of the Statement of Net Position.		
Net pension liability		(597,626)
Other post-employment benefit liability		(80,858)
Bonds and notes payable		(1,407,807)
Total net position - governmental activities	$	10,807,400

The accompanying "Notes to Financial Statements" form an integral part of this statement.

City of Geneva

Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds

For the Year Ended September 30, 2018

	General Fund	Grant Programs	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes	$ 3,471,645	$ -	$ 70,501	$ 3,542,146
Fees and fines	166,219	-	-	166,219
Licenses and permits	415,699	-	-	415,699
Intergovernmental	12,982	454,016	40,210	507,208
Charges for services	318,608	-	-	318,608
Investment earnings	204,104	-	1,014	205,118
Miscellaneous	197,553	37,240	10,695	245,488
Total revenues	4,786,810	491,256	122,420	5,400,486
Expenditures				
Current				
General government	786,166	-	-	786,166
Public safety	1,013,995	-	-	1,013,995
Sanitation	381,283	-	-	381,283
Welfare	116,723	-	-	116,723
Culture and recreation	410,861	-	29,472	440,333
Streets and roads	506,340	-	-	506,340
Education	962,399	-	-	962,399
Debt service				
Principal	109,685	13,000	40,000	162,685
Interest	13,916	14,216	19,571	47,703
Capital outlay	371,070	653,059	152,300	1,176,429
Total expenditures	4,672,438	680,275	241,343	5,594,056
Excess (Deficiency) of Revenues Over Expenditures	114,372	(189,019)	(118,923)	(193,570)
Other Financing Sources (Uses)				
Debt proceeds	183,000	-	-	183,000
Transfers in	14,732	214,810	176,382	405,924
Transfers out	(391,192)	(14,732)	-	(405,924)
Total other financing sources (uses)	(193,460)	200,078	176,382	183,000
Net change in fund balances	(79,088)	11,059	57,459	(10,570)
Fund Balances - beginning	2,845,308	56,812	396,294	3,298,414
Fund Balances - ending	$ 2,766,220	$ 67,871	$ 453,753	$ 3,287,844

The accompanying "Notes to Financial Statements" form an integral part of this statement.

City of Geneva
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2018

Differences in amounts reported for governmental activities in the Statement of Activities:		
Net change in fund balances - total governmental funds:	$	(10,570)
The portion of the change in fair value of the investment in the joint venture with Geneva County Gas District attributable to capital asset activity is not considered to be a change in a current financial resource and is therefore not reported in the governmental funds.		44,856
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.		1,131,743
Depreciation expense on governmental capital assets is included in the governmental activities in the Statement of Net Position.		(629,576)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the government funds.		
Current year change in pension expense		5,127
Current year change in other post-employment benefit expense		9,089
Governmental funds report debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities.		
Debt proceeds		(183,000)
Repayment of debt		162,685
Change in net position of governmental activities	$	530,354

The accompanying "Notes to Financial Statements" form an integral part of this statement.

City of Geneva
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund
For the Year Ended September 30, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Taxes	$ 3,270,976	$ 3,270,976	$ 3,471,645	$ 200,669
Fees and fines	212,000	212,000	166,219	(45,781)
Licenses and permits	398,400	398,400	415,699	17,299
Intergovernmental	11,660	11,660	12,982	1,322
Charges for services	324,000	324,000	318,608	(5,392)
Investment earnings	178,000	178,000	204,104	26,104
Miscellaneous	314,050	314,050	197,553	(116,497)
Total revenues	4,709,086	4,709,086	4,786,810	77,724
Expenditures				
Current				
General government	811,549	811,549	786,166	25,383
Public safety	1,363,476	1,363,476	1,013,995	349,481
Sanitation	428,489	428,489	381,283	47,206
Welfare	126,573	126,573	116,723	9,850
Culture and recreation	447,197	447,197	410,861	36,336
Streets and roads	568,233	568,233	506,340	61,893
Education	912,234	912,234	962,399	(50,165)
Debt service				
Principal	105,700	105,700	109,685	(3,985)
Interest	7,319	7,319	13,916	(6,597)
Capital outlay	-	-	371,070	(371,070)
Total expenditures	4,770,770	4,770,770	4,672,438	98,332
Excess of Revenues Over (Under) Expenditures	(61,684)	(61,684)	114,372	176,056
Other Financing Sources (Uses)				
Debt Proceeds	-	-	183,000	183,000
Transfers in	10,118	10,118	14,732	4,614
Transfers out	(476,822)	(476,822)	(391,192)	85,630
Total other financing sources (uses)	(466,704)	(466,704)	(193,460)	273,244
Net change in fund balance	(528,388)	(528,388)	(79,088)	449,300
Fund Balance - beginning	2,845,308	2,845,308	2,845,308	-
Fund Balance - ending	$ 2,316,920	$ 2,316,920	$ 2,766,220	$ 449,300

The accompanying "Notes to Financial Statements" form an integral part of this statement.

City of Geneva
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Grant Programs Fund
For the Year Ended September 30, 2018

	Original & Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$ 914,225	$ 454,016	$ (460,209)
Miscellaneous	36,240	37,240	1,000
Total revenues	950,465	491,256	(459,209)
Expenditures			
Current			
General government	2,191	-	2,191
Debt service			
Principal	12,500	13,000	(500)
Interest	8,431	14,216	(5,785)
Capital outlay	1,405,047	653,059	751,988
Total expenditures	1,428,169	680,275	747,894
(Deficency) Excess of Revenues over Expenditures	(477,704)	(189,019)	288,685
Other Financing Sources (Uses)			
Transfers in	482,322	214,810	(267,512)
Transfers out	(19,118)	(14,732)	4,386
Total other financing sources (uses)	463,204	200,078	(263,126)
Net change in fund balance	(14,500)	11,059	25,559
Fund Balance - beginning	56,812	56,812	-
Fund Balance - ending	$ 42,312	$ 67,871	$ 25,559

The accompanying "Notes to Financial Statements" form an integral part of this statement.

City of Geneva
Statement of Net Position
Proprietary Funds
September 30, 2018

	Business-Type Activities			
	Water and Sewer Board	Rescue Squad	Fund Industrial Development Board	Total
Assets				
Current assets				
Cash and cash equivalents	$ 623,880	$ 139,980	$ 55,837	$ 819,697
Receivables, net	152,655	254,797	-	407,452
Prepaid expenses	32,956	-	-	32,956
Total current assets	809,491	394,777	55,837	1,260,105
Non-current assets				
Capital assets, not being depreciated	70,707	-	-	70,707
Capital assets being depreciated, net	8,336,994	99,302	-	8,436,296
Total non-current assets	8,407,701	99,302	-	8,507,003
Total assets	9,217,192	494,079	55,837	9,767,108
Deferred Outflows of Resources				
Deferred outflows related to pension	78,969	31,386	-	110,355
Liabilities				
Current liabilities				
Accounts payable	22,628	17,695	-	40,323
Due to other funds	57,357	-	-	57,357
Other accrued expenses	25,297	6,286	-	31,583
Notes payable - current	144,010	-	-	144,010
Customer deposits	92,485	-	-	92,485
Total current liabilities	341,777	23,981	-	365,758
Noncurrent liabilities				
Net pension liability	221,205	79,188	-	300,393
Notes payable, net of current portion	663,513	-	-	663,513
Total noncurrent liabilites	884,718	79,188	-	963,906
Total liabilities	1,226,495	103,169	-	1,329,664
Deferred Inflows of Resources				
Deferred inflows related to pension	93,764	68,278	-	162,042
Net Position				
Net investment in capital assets	7,600,178	99,302	-	7,699,480
Unrestricted	375,724	254,816	55,837	686,377
Total net position	$ 7,975,902	$ 354,118	$ 55,837	$ 8,385,857

The accompanying "Notes to Financial Statements" form an integral part of this statement.

City of Geneva
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds
For the Year Ended September 30, 2018

	Business-Type Activities			
			Non-Major Fund	
	Water and Sewer Board	Rescue Squad	Industrial Development Board	Total
Operating Revenues				
Charges for services	$ 1,169,802	$ 585,606	$ -	$ 1,755,408
Operating Expenses				
Personnel services	292,460	312,548	-	605,008
Contractual services	9,655	3,652	-	13,307
Utilities	151,175	7,567	-	158,742
Repairs and maintenance	233,711	61,431	-	295,142
Other supplies and expenses	44,075	48,667	72	92,814
Insurance claims and expenses	101,654	11,581	-	113,235
Depreciation	333,044	34,826	-	367,870
Total operating expenses	1,165,774	480,272	72	1,646,118
Operating Income (Loss)	4,028	105,334	(72)	109,290
Non-Operating Revenues (Expenses)				
Interest income	3,432	249	-	3,681
Miscellaneous revenue	75,997	2,498	56	78,551
Interest expense	(31,735)	-	-	(31,735)
Total non-operating revenues	47,694	2,747	56	50,497
Change in net position	51,722	108,081	(16)	159,787
Net Position, as previously reported	7,924,180	354,637	55,853	8,334,670
Prior period adjustment	-	(108,600)	-	(108,600)
Net Position - restated	7,924,180	246,037	55,853	8,226,070
Net Position - ending	$ 7,975,902	$ 354,118	$ 55,837	$ 8,385,857

The accompanying "Notes to Financial Statements" form an integral part of this statement.

City of Geneva
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2018

	Business-Type Activities			
			Non-Major Fund	
	Water and Sewer Board	Rescue Squad	Industrial Development Board	Total
Cash Flows From Operating Activities				
Receipts from customers and users	$1,181,669	$507,161	$ -	$1,688,830
Payments to suppliers	(543,764)	(123,546)	(72)	(667,382)
Payments to employees	(320,309)	(312,544)	-	(632,853)
Net cash provided by (used in) operating activities	317,596	71,071	(72)	388,595
Cash Flows From Capital and Related Financing Activities				
Principal payments on long-term debt	(138,665)	-	-	(138,665)
Interest paid on long-term debt	(31,735)	-	-	(31,735)
Purchase of capital assets	(576,136)	-	-	(576,136)
Other receipts	75,997	2,497	-	78,494
Net cash provided by (used in) capital and related financing activities	(670,539)	2,497	-	(668,042)
Cash Flows From Investing Activities				
Interest received	3,432	249	56	3,737
Net increase (decrease) in cash and cash equivalents	(349,511)	73,817	(16)	(275,710)
Cash and Cash Equivalents - beginning	973,391	66,163	55,853	1,095,407
Cash and Cash Equivalents - ending	$ 623,880	$139,980	$ 55,837	$ 819,697
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (loss)	$ 4,028	$105,334	$ (72)	$ 109,290
Adjustments to reconcile operating income (loss)				-
to net cash provided by operating activities:				-
Depreciation	333,044	34,826	-	367,870
Changes in operating assets and liabilities:				-
(Increase) decrease in accounts receivable and				-
unbilled revenue	7,957	(78,445)	-	(70,488)
Decrease in prepaid expenses	6,730	-	-	6,730
Decrease in due to other governments	(1,490)	-	-	(1,490)
Increase (decrease) in accounts payable	(11,105)	8,980	-	(2,125)
Increase in customer deposits	3,910	-	-	3,910
Increase (decrease) in net pension liability and				
related deferred inflows and outflows	(27,849)	4		(27,845)
Decrease in accrued expenses	2,371	372	-	2,743
Net cash provided by (used in) operating	$ 317,596	$ 71,071	$ (72)	$ 388,595

The accompanying "Notes to Financial Statements" form an integral part of this statement.

NOTE

1. Summary of Significant Accounting Policies
2. Stewardship, Compliance, and Accountability
3. Cash, Cash Equivalents and Investments
4. Receivables
5. Interfund Balances and Transfers
6. Capital Assets
7. Deferred Inflows of Resources
8. Long-Term Debt
9. Pledged Revenues
10. Employee Retirement Plan
11. Post-Employment Benefits Other Than Pension (OPEB)
12. Commitments and Contingencies
13. Risk Management and Litigation
14. Supplemental Cash Flow Information
15. Prior Period Adjustments
16. Subsequent Events

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Geneva, (the "City") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

Reporting Entity

The City is an incorporated municipality of the State of Alabama. As required by GAAP, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize it is legally separate from the government.

Discretely Presented Component Units

Geneva City Board of Education - The Geneva City Board of Education ("the Board") is responsible for education within the government's jurisdiction. The members of the Board are appointed by the Mayor and City Council. The Board is also financially dependent upon the government.

Public Building Authority - The Public Building Authority owns the Department of Human Resources Building of Geneva County that is leased to the State of Alabama. Members of the Building Authority's Board are appointed by the City Council.

Complete financial statements for Geneva City Board of Education may be obtained at the Board's administrative office. Separate financials are not issued for the Public Building Authority.

Blended Component Units

The Water and Sewer Board, the Geneva Rescue Squad, and Industrial Development Board of the City of Geneva serve all citizens of the government. The Water and Sewer Board is governed by a board appointed by the City Council. The Water and Sewer Board's rates for user charges and bond issuance authorizations are approved by the City Council and the legal liability for the general obligation portion of the Water and Sewer Board's debt remains with the City. The Water and Sewer Board, the Rescue Squad, and Industrial Development Board are reported as proprietary funds.

Government-wide and Fund Financial Statements

The basic financial statements consist of the government-wide financial statements and fund financial statements. Both sets of statements distinguish between governmental and business-type activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-wide financial statements, comprised of the statement of net position and the statement of activities, report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues are classified into three categories: charges for services, operating grants and contributions, and capital grants and contributions. Charges for services refer to direct recovery from customers for services rendered. Grants and contributions refer to revenues restricted for specific programs whose use may be restricted further to operational or capital items. The general revenues section displays revenues collected that helps support all functions of government and contribute to the change in the net position for the fiscal year.

The fund financial statements follow and report additional and detailed information about operations for major funds individually and nonmajor funds in the aggregate for governmental and fiduciary funds. A reconciliation is provided that converts the results of governmental fund accounting to the government-wide presentations.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period, considered to be sixty days for property taxes and ninety days for all other revenue. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The following are reported as major governmental funds:

General Fund - This is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Grant Programs - A capital project fund used to accounts for state and federal grant activity.

The City reports the following major proprietary funds:

Water and Sewer Board - Accounts for the operation of the water and sewer system.

Rescue Squad - Accounts for the operation of the rescue squad.

Proprietary funds distinguish operating revenues and expenses from non-operating items. The City reports the Water and Sewer Board and the Rescue Squad as proprietary and enterprise funds. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating revenues of the Water and Sewer Board are charges to customers for water sales, sewer services and other miscellaneous services. The principal operating revenues for the Rescue Squad are billings to individuals for ambulatory services. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses

In applying the susceptibility-to-accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended for the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and substantially irrevocable; i.e., revocable only for failure to comply with prescribed compliance requirements, such as with equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the availability criterion.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and sewer functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

The City's investments are limited to certificates of deposit carried at amortized cost and a joint venture with other municipalities in Geneva County in a gas distribution district reported using the equity method.

Inventories and Prepaid Items

Inventories for all governmental funds are valued at average cost. The purchase method is used to account for inventories. Under the purchase method, inventories are recorded as expenditures when purchased; however, material amounts of inventories are reported as assets of their respective funds. Reported inventories in these funds are equally offset by a fund balance reserve, which indicates the assets are unavailable for appropriation even though they are a component of reported assets.

Certain payments to vendors reflect cost applicable to future accounting periods and are recorded as prepaid items in the government-wide financial statements. In the governmental funds financial statements, expenditures are recognized when the available financial resource is expended.

Interfund Activity

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Accounts Receivable

Accounts receivable are shown net of an allowance for uncollectible accounts and provisions for credit losses are charged to income in amounts sufficient to maintain the allowance at a level considered adequate to cover current losses. All governmental fund receivables are deemed collectible except court cost and fines which are reported net of an allowance of 65% of unpaid balances. Rescue Squad receivables in excess of 90 days comprise the Proprietary funds accounts receivable allowance for uncollectible accounts. All outstanding water and sewer receivables at year end are considered collectible. Water and sewer accounts are written off on an individual basis in the year the City deems uncollectible. Unbilled revenues are recognized at the end of each fiscal year and combined with accounts receivable for financial statement reporting. Unbilled revenues are based on the usage incurred in September and billed, during October following the close of the fiscal year.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of $5,000 for equipment and $25,000 for buildings and land with an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The City did not report infrastructure acquired prior to October 1, 2003.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component unit, are depreciated using the straight line method over the following estimated useful lives:

Buildings	20 - 50 years
Improvements	7 - 30 years
Equipment	3 - 20 years
Water and sewer system	25 - 50 years

Compensated Absences

The City allows employees to accumulate vacation and sick leave up to certain limits for use in subsequent periods. Upon termination of employment, an employee receives payment of accumulated vacation hours up to certain limits at current wage rates. All leave is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method.

Bonds payable are reported net of the applicable bond premium or discount. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net position that applies to a future period so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualifies for reporting in this category, deferred outflow related to pension. A deferred outflow related to pension results from pension contributions related to normal and accrued employer liability (net of any refunds or error service payments) subsequent to the measurement date, in accordance with the implementation of GASB Statement No. 71.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two items that qualify for reporting in this category, unearned property taxes and deferred inflows related to pension. A deferred inflow related to pension results from the net difference between projected and actual earnings on plan investments, in accordance with the implementation of GASB Statement No. 68, and is amortized over five years beginning with the year in which the difference occurred.

Net Position/Fund Equity

Net position is reported on the government-wide financial statements and is required to be classified for accounting and reporting purposes into the following net position categories:

- *Net investment in capital assets* – Component of net position that consists of the historical cost of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt should also be included in this component of net position.

- *Restricted* – Component of net position that consists of assets that are restricted by contributors, contractual provisions (such as debt covenants), or enabling legislation, reduced by liabilities and deferred inflows of resources related to those assets. The City's restricted net position as reported in the statement of net position consist of cash and investments which are restricted for; debt service, fire department, highways and streets and library.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- *Unrestricted* - This component of net position is the net amount of the assets, deferred outflows or resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

Fund balances are reported in the fund financial statements in two major categories; nonspendable and spendable.

Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. In addition to the nonspendable fund balance, spendable fund balances are reported based on the following hierarchy of spending constraints:

Restricted – Amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – Amounts that can be used only for specific purposes determined by a formal action of the City Council, the highest level of decision making authority. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the City Council.

Assigned – For the General Fund, amounts constrained for the intent to be used for a specific purpose by the City Council. For all governmental funds other than the general fund, any positive remaining amounts not classified as nonspendable, restricted or committed.

Unassigned – All accounts not included in other spendable classifications.

The authorities to establish, modify, or rescind a committed or assigned fund balance rests with the City Council and these actions are accomplished through an adopted resolution. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

When expenditures are incurred for purposes for which amounts in any of the spendable fund balance classifications could be used, it is the City's policy to use committed funds first, then assigned and finally unassigned.

Property Tax Calendar

In Alabama, City property taxes are levied by the County Commission at its first regular meeting in February of each year based on the property on record as of the preceding October 1. The taxes are due the following October 1 and delinquent after December 31st. Taxes levied in fiscal year 2018 for the 2019 budget year have been recorded as a receivable and deferred inflows related to property taxes.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pensions

The City participates in the Retirement System of Alabama. The Employees' Retirement System of Alabama (the "Plan") financial statements are prepared using the economic resources measurement focus and accrual basis of accounting. Contributions are recognized as revenues when earned, pursuant to the plan requirements. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan. Expenses are recognized when the corresponding liability is incurred regardless of when the payment is made. Investments are reported at fair value. Financial statements are prepared in accordance with requirements of the GASB. Under these requirements, the Plan is considered a component unit of the State of Alabama and is included in the State's Comprehensive Annual Financial Report.

Management Estimates and Assumptions

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could vary from estimates used.

Impact of Recently Issued Accounting Pronouncements

In fiscal year 2018, the City adopted four new statements of financial accounting standards issued by the *Governmental Accounting Standards Board*:

- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75)
- GASB Statement No. 81, *Irrevocable Split-Interest Agreements* (GASB 81)
- GASB Statement No. 85, *Omnibus 2017* (GASB 85)
- GASB Statement No. 86, *Certain Debt Extinguishment Issues* (GASB 86)

GASB 75 establishes standards of accounting and financial reporting, but not funding or budgetary standards, for OPEB that is provided to employees of state and local governmental employers through OPEB Plans that are administered through trusts or equivalent arrangements meeting certain criteria. GASB 75 also establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditure. GASB 75 replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended,* and No. 57, *OPEB Measurement by Agent Employers and Agent Employers and Agent Multiple-Employer Plans*. For defined benefit OPEB plans, GASB 75 identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to period of employee service. Note disclosure and required supplementary information are addressed. The implementation of GASB 75 resulted in a decrease to net position of governmental activities of $55,811.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GASB 81 requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources as the inception of the agreement. GASB 81 also provides expanded guidance for circumstances in which the government holds the assets. There was no material impact on the City's financial statement as a result of the implementation of GASB 81.

GASB 85 addresses practice issues that were identified during the implementation and application of certain GASB Statements. GASB 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pension and other postemployment benefits [OPEB]). The adoption of GASB 85 had no impact on the City's current accounting practices nor its financial reporting.

GASB 86 establishes standards of accounting and financial reporting requirements, for in-substance defeasance of debt transactions in which cash and other monetary assets acquired with only existing resources – that is, resources other than the proceeds of refunding debt – are placed in an irrevocable trust for the sole purpose of future repayment of outstanding debt. There was no material impact on the City's financial statements as a result of the implementation of GASB 86.

Pronouncements Issued But Not Yet Effective

GASB has issued the following pronouncements that may affect future financial position, results of operations, cash flows, or financial presentation of the City upon implementation. Management has not yet evaluated the effect of implementation of these standards.

GASB Statement No.	GASB Accounting Standard	Effective Fiscal Year
83	*Certain Asset Retirement Obligations*	2019
84	*Fiduciary Activities*	2020
87	*Leases*	2021
88	*Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*	2019
89	*Accounting for Interest Cost Incurred before the End of a Construction Period*	2021
90	*Majority Equity Interest an amendment of GASB Statements No. 14 and No. 61*	2020

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

Each year, formal budgets are legally adopted and amended as required by the City Council for the general fund and major special revenue funds. Management can approve transfers within government function categories only. Transfers of appropriations or revisions between government function categories require the approval of the Council. The level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the government function category level. Budgets for the governmental funds are adopted on a basis consistent with GAAP.

NOTE 3 - CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash and Cash Equivalents

Cash and cash equivalents represent cash on hand, demand deposits, and certificate of deposits with original maturities of three months or less. This policy applies to the primary government and its Component Units.

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of a bank failure, the City will not be able to cover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The City's deposits at year-end were entirely covered by federal deposit insurance or by the Security for Alabama Funds Enhancement Program (SAFE Program). The SAFE Program was established by the Alabama Legislature and is governed by the provisions contained in the ***Code of Alabama 1975***, Sections 41-14A-1 through 41-14A-14.

Under the SAFE Program, all public funds are protected through a collateral pool administered by the Alabama State Treasurer's Office. Under this program, financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that financial institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation (FDIC). If the securities pledged fail to produce adequate funds, every institution participating in the pool would share the liability for the remaining balance.

The City and its component units maintain deposits only with a "Qualified Public Depository" as defined by Section 41-14A-2 Code of Alabama 1975.

In the event of default by a "Qualified Public Depository", public deposits in excess of FDIC insurance limits will be repaid by liquidating collateral pledged to the SAFE Program by the bank in default. The liability for any remaining public deposits will be shared by all other "Qualified Public Depositories" participating in the SAFE Program.

NOTE 3 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Concentration of Credit and Interest Rate Risks

Though the City has no formal investment policy addressing concentrations of credit and interest rate risks, it has limited its exposure to both as noted below. Concentration of credit risk is the risk of loss attributable to the quality of the government's investment in a single issuer. Interest rate risk is the risk that changes in interest rates may adversely affect the fair value of an investment.

The City has limited its credit risk by investing in certificates of deposit fully guaranteed by the FDIC and the SAFE program and limited its interest rate risk by investing in securities with an original maturity of one year or less.

Investments

The City's liquid investments consist of certificates of deposit with original maturities of more than three months from the date of acquisitions and are carried at amortized cost. In addition to its liquid investments, the City, along with other municipalities in Geneva County, Alabama, invested in the Geneva County Gas District ("Gas District"). Details of the Gas District investment, which is accounted for using the equity method, are detailed below. At September 30, 2018, the City held the following investments:

		Fair Value		
Investment Type	Maturities 0-1 Year	Governmental Activities	General Fund	Other Governmental Funds
Certificates of deposit	$ 168,449	$ 168,449	$ 103,217	$ 65,492
Joint venture	N/A	894,455	462,933	-
Total investments		$ 1,062,904	$ 566,150	$ 65,492

The City owns an interest in Geneva County Gas District ("Gas District"). The Gas District is jointly owned by the City and three other municipalities located in Geneva County, Alabama and is engaged in the business of sales and transport of natural gas to the residents of the four cities and profits are distributed to each city prorated based on the cubic feet of gas sold in each City. In fiscal year 2018, the City received $194,651 as a distribution of profits from the Gas District.

The City's allocation of the Gas District earnings are reported in the statement of activities and statement of revenues, expenditures and changes in fund balance as investment earnings.

In the government-wide statement of net position, the City reports its equity interest of $894,455 as an investment in joint venture. Only the portion of the City's share of the equity associated with non-capital net assets is reported as an investment in joint venture in the governmental funds, which was $462,933 at September 30, 2018.

NOTE 3 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Condensed financial statements for the Gas District for the fiscal year ended July 31, 2018 follows:

Total current assets	$	1,406,371
Investments		250,000
Net property and equipment		1,663,464
Total assets	$	3,319,835
Total current liabilities	$	466,631
Other liabilities		48,800
Total liabilities		515,431
Net position		2,804,404
Total liabilities and net position	$	3,319,835
Total utility operating revenues	$	2,004,245
Total operating expenses		1,624,681
Operating income		379,564
Total nonoperating revenues		128,288
Change in net position		507,852
Net position - beginning		2,704,596
Deduct: distributions		408,044
Net position - ending	$	2,804,404
Net cash provided (used) by:		
Operating activities	$	469,119
Capital and related financing activities		(290,030)
Investing activities		2,802
Net decrease in cash and cash equivalents	$	(181,891)

NOTE 4 - RECEIVABLES

Receivables at September 30, 2018 consist of the following:

	General Fund	Grant Programs	Other Governmental Funds	Enterprise Funds	Total Primary Government
Taxes	$ 612,026	$ -	$ 6,416	$ -	$ 618,442
Accounts	8,405	-	-	1,310,703	1,319,108
Grants	-	36,544	-	-	36,544
Fines	504,358	-	-	-	504,358
Unbilled revenue	-	-	-	30,490	30,490
Gross receivable	1,124,789	36,544	6,416	1,341,193	2,508,942
Less: allowance for doubtful accounts	(327,833)	-	-	(933,741)	(1,261,574)
Receivables, net	$ 796,956	$ 36,544	$ 6,416	$ 407,452	$ 1,247,368

Uncollectible accounts charged against revenue for the year ended September 30, 2018 totaled $466,047 for Rescue Squad and $4,998 for water and sewer reported in the enterprise funds.

NOTE 5 - INTERFUND BALANCES AND TRANSFERS

Interfund balances consist of the following:

Receivable Fund	Payable Fund	Amount
General Fund	Water and Sewer Board	$ 57,358
General Fund	Grant Programs	47,032
Grant Programs	General Fund	6,755
Total		$ 111,145

Transfers to/from other funds at September 30, 2018 consist of the following:

Fund Transfer From	Fund Transfer To	Amount
General	Grant Programs	$ 214,810
Grant Programs	General	14,732
General	Non-major Governmental	176,382
Total		$ 405,924

Transfers from the general fund to the grant programs fund are to meet grant matching requirements. Transfers from the general fund and to nonmajor governmental fund are for general operating expenses.

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2018 was as follows:

Primary Government	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land and land improvements	$ 1,754,518	$ -	$ -	$ 1,754,518
Construction in progress	133,635	702,987	801,622	35,000
Total capital assets not being depreciated	$ 1,888,153	$ 702,987	$ 801,622	$ 1,789,518
Capital assets, being depreciated:				
Buildings and improvements	$ 5,916,690	$ -	$ -	$ 5,916,690
Equipment and vehicles	2,839,371	589,400	508,685	2,920,086
Infrastructure	2,457,221	640,978	-	3,098,199
Total capital assets being depreciated	11,213,282	1,230,378	508,685	11,934,975
Less accumulated depreciation for:				
Buildings and improvements	2,166,142	148,069	-	2,314,211
Equipment and vehicles	2,109,799	339,134	508,685	1,940,248
Infrastructure	250,523	142,373	-	392,896
Total accumulated depreciation	4,526,464	629,576	508,685	4,647,355
Total capital assets being depreciated, net	$ 6,686,818	$ 600,802	$ -	$ 7,287,620
Business-Type Activities:				
Water and Sewer Board				
Capital assets not being depreciated:				
Land	$ 70,707	$ -	$ -	$ 70,707
Construction in progress	25,450	-	25,450	-
Total capital assets not being depreciated	$ 96,157	$ -	$ 25,450	$ 70,707
Capital assets being depreciated:				
Buildings	$ 53,418	$ -	$ -	$ 53,418
Improvements other than buildings	13,803,106	453,185	-	14,256,291
Equipment	1,303,002	148,401	-	1,451,403
Total capital assets being depreciated	15,159,526	601,586	-	15,761,112
Total accumulated depreciation	7,091,074	333,044	-	7,424,118
Total capital assets being depreciated, net	$ 8,068,452	$ 268,542	$ -	$ 8,336,994

NOTE 6 - CAPITAL ASSETS (Continued)

Primary Government	Beginning Balance	Additions	Retirements	Ending Balance
Rescue Squad				
Capital assets being depreciated:				
Buildings and improvements	$ 4,800	$ -	$ -	$ 4,800
Equipment and vehicles	562,404	-	69,988	492,416
Total capital assets being depreciated	567,204	-	69,988	497,216
Less accumulated depreciation for:				
Buildings and improvements	4,800	-	-	4,800
Equipment and vehicles	428,276	34,826	69,988	393,114
Total accumulated depreciation	433,076	34,826	69,988	397,914
Total capital assets being depreciated, net	$ 134,128	$ (34,826)	$ -	$ 99,302
Component Unit:				
Public Building Authority				
Capital assets not being depreciated:				
Land	$ 3,000	$ -	$ -	$ 3,000
Capital assets, being depreciated:				
Buildings and improvements	$ 3,174,567	$ -	$ -	$ 3,174,567
Less accumulated depreciation for:				
Buildings and improvements	376,363	74,291	-	450,654
Total capital assets being depreciated, net	$ 2,798,204	$ (74,291)	$ -	$ 2,723,913
Geneva City Board of Education				
Capital assets not being depreciated:				
Land and land improvements	$ 62,785	$ 50,000	$ -	$ 112,785
Construction in progress	-	1,775,948	-	1,775,948
Total capital assets, not being depreciated	$ 62,785	$ 1,825,948	$ -	$ 1,888,733
Capital assets, being depreciated:				
Buildings and improvements	$ 13,048,704	$ 768,456	$ -	$ 13,817,160
Equipment and vehicles	1,303,415	76,012	-	1,379,427
Total capital assets, being depreciated	14,352,119	844,468	-	15,196,587
Less accumulated depreciation for:				
Buildings and improvements	5,994,880	301,564	-	6,296,444
Equipment and vehicles	1,047,993	91,678	-	1,139,671
Total accumulated depreciation	7,042,873	393,242	-	7,436,115
Total other capital assets, net	7,309,246	451,226	-	7,760,472
Total capital assets, net	$ 7,372,031	$ 2,277,174	$ -	$ 9,649,205

NOTE 6 - CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities	
General government	$ 234,077
Public safety	101,972
Highways and streets	168,728
Culture and recreation	73,725
Sanitation	28,006
Education	6,371
Welfare	16,698
Total	$ 629,576
Business-Type Activities	
Water and sewer board	$ 333,044
Rescue squad	34,826
Total	$ 367,870

NOTE 7 – DEFERRED INFLOWS OF RESOURCES

Governmental Activities:	**General Fund**
Deferred Inflows – Unearned Property Taxes – Property taxes are levied by the County Commission in February of each year based on property on record as of the preceding October 1. The enforceable legal claim exists as of October 1 preceding the February meeting of the County Commission. The actual billing and collection of these taxes will occur subsequent to year-end.	$ 362,976

NOTE 8 - LONG-TERM DEBT

Changes in long-term liabilities for the year ended September 30, 2018 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Bonds payable	$ 1,064,250	$ -	$ (68,000)	$ 996,250	$ 74,000
Notes payable	323,242	183,000	(94,685)	411,557	111,103
Total	$ 1,387,493	$ 183,000	$ (162,685)	$ 1,407,807	$ 185,103

NOTE 8 - LONG-TERM DEBT

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-Type Activities					
Notes payable	$ 946,188	$ -	$ (138,665)	$ 807,523	$ 144,010
Component Unit – Public Building Authority					
Bonds payable	$ 2,850,000	$ -	$ (145,000)	$ 2,705,000	$ 150,000
Component Unit – Geneva City Board of Education					
Bonds payable	$ 710,000	$ -	$ (340,000)	$ 370,000	$ 345,000
Unamortized discount	(3,948)	(118,250)	2,011	(120,187)	(5,287)
Unamortized premiuim	-	258,789	(1,434)	257,355	8,602
QZAB 2014-A	766,666	-	(66,667)	699,999	66,667
2018 G.O. Warrants	-	9,460,000	-	9,460,000	-
Notes payable	401,083	-	(75,996)	325,087	78,087
Total	$ 1,873,801	$ 9,600,539	$ (482,086)	$ 10,992,254	$ 493,069

Governmental activities, claims, obligations, and compensated absences are generally liquidated by the General Fund. Long-term debt payable at September 30, 2018 is comprised of the following issues:

	Principal Balance
2005 General Obligation Warrants – The City issued $200,000 of General Obligation Bonds in 2005 to finance the construction of a new fire station. These bonds carry the full faith and credit of the City with principal and interest payable annually on August 1. The bonds have a stated interest rate of 4.125%.	$ 154,000
2008 General Obligation Warrants – The City of Geneva issued $224,250 in General Obligation Bonds in 2008 to finance the construction of a new airport hangar. These bonds carry the full faith and credit of the City with principal and interest payable annually on January 1. These bonds have a stated interest rate of 4.5%.	162,250
Friend Bank Note Payable – In 2015, the City obtained a loan with Friend Bank in the amount of $500,000 to fund the purchase of equipment. The note bears interest at a fixed rate of 3.25%. Principal and interest are due monthly in the amount of $8,144. At year-end, the City had drawn down $410,950 of the $500,000 loan and expects to drawdown the remaining balance in the following year.	216,840

NOTE 8 - LONG-TERM DEBT (Continued)

	Principal Balance
Samson Bank Note Payable – During 2017, the City obtained a loan with Samson Bank in the amount of $16,500 to refinance a fire truck. The note bears interest at a fixed rate of 2.09%. Principal and interest are due monthly in the amount of $244.	13,028
Samson Bank Note Payable – During 2018, the City obtained a loan with Samson Bank in the amount of $183,000 to purchase a fire truck. The note bears interest at a fixed rate of 3.340%. Principal and interest are due monthly in the amount of $1,796.16.	181,689
2010 General Obligation Warrants – In 2010, the City issued $3,675,000 in General Obligation Bonds, which carry the full faith and credit of the city for the benefit of the City and the Geneva City Board of Education. The Geneva Board of Education received $2,575,000 of the bond proceeds and the City used the remaining $1,100,000 to refund certain long term indebtedness. The Geneva City Board of Education entered into a funding agreement with the City for repayment of their portion of the bonds. In the primary government financial statements, the City only reports activity related to the $1,100,000 portion of the bond proceeds received by the City. Activity for the remaining $2,575,000 is reported by the Geneva City Board of Education, a component unit of the City. Principal is payable annually on August 1 and interest is payable semiannually on August 1 and February 1.	680,000
Total	$ 1,407,807

Principal and interest maturities of the governmental activities general obligation warrants and notes payable are as follows:

Year Ending September 30,	General Obligation Warrants	
	Principal	Interest
2019	$ 185,103	$ 47,893
2020	187,733	42,886
2021	124,015	37,885
2022	101,236	34,349
2023	105,928	31,467
2024-2028	555,542	92,035
2029-2033	114,250	17,614
2034-2038	34,000	1,609
Totals	$ 1,407,807	$ 305,738

NOTE 8 - LONG-TERM DEBT (Continued)

Business-Type Activities

Note Payable – State Bank and Trust – In 2012, the Geneva Water and Sewer Board obtained a loan with State Bank and Trust in the amount of $1,583,849. Proceeds from the loan were utilized to expand and upgrade the City's water and sewer systems. Principal and interest are due monthly in the amount of $14,200 including interest at 3.5%. This note is unsecured and is due to be repaid on December 15, 2023.	$ 807,523

Year Ending September 30,	Amount
2019	$ 144,010
2020	149,144
2021	154,584
2022	160,159
2023	165,936
Thereafter	33,690
Total	$ 807,523

Component Unit – Public Building Authority

2010 Revenue Bond – In 2010, the Public Building Authority (the "Authority") issued $3,475,000 in Revenue Bonds to construct a building for the Department of Human Resources that is leased to the State of Alabama. Principal is payable annually on May 1 beginning in 2013 and interest is payable semiannually on May 1 and November 1 beginning in 2011.	$ 2,705,000

Component Unit – Geneva City Board of Education

2010 General Obligation Warrants – The City issued $3,675,000 in General Obligation Bonds that carry the full faith and credit of the City for the benefit of the City and the Geneva City Board of Education. The Geneva City Board of Education received $2,575,000 of the bonds and the City received $1,100,000. The Geneva City Board of Education entered into a funding agreement with the City for repayment of their portion of the bonds. Principal is payable annually on August 1 and interest is payable semiannually on August 1st and February 1st.	$ 370,000

NOTE 8 - LONG-TERM DEBT (Continued)

Note Payable Bank of the Ozarks – The Geneva City Board of Education signed a promissory note in the amount of $750,000 with interest at the rate of 2.80% annum on June 30th. The proceeds of the note were used to make energy saving improvements at the schools. Payment is due annually in the amount of $87,164 for a period of ten years with the final payment due on July 1, 2022.	325,087
2010 General Obligation Warrants – The City issued $9,460,00 in General Obligation Bonds that carry the full faith and credit of the City for the benefit of the City and the Geneva City Board of Education. The Geneva City Board of Education received $9,460,00 of the bonds. The Geneva City Board of Education entered into a funding agreement with the City for repayment of Board of Education Warrants from tax revenues pledged by the Geneva City Board of Education to the City of Geneva. The warrants mature on August 1 in the years 2020 through 2040, 2043, and 2048. The maturing bonds have interest rates ranging from 3.00% to 4.00%	9,460,000
Series 2014-A Qualified Zone Academy Project School Tax Warrants -During the year ended September 30, 2014, the Board borrowed $1,000,000 from the Qualified Zone Academy Bond Program. The funds will be used to renovate and repair school buildings and to purchase equipment under the jurisdiction and control of the Board. The warrant bears interest at .78%. Principal and interest are due quarterly.	699,999
Unamortized premiums/discounts, net	137,168
Total	$ 10,992,254

Annual debt service requirements to maturity for the Public Building Authority Bonds payable are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2019	$ 150,000	$ 113,328	$ 263,328
2020	155,000	108,678	263,678
2021	160,000	103,485	263,485
2022	165,000	97,725	262,725
2022	170,000	91,125	261,125
2023-2027	965,000	344,555	1,309,555
2028-2032	940,000	110,500	1,050,500
Total	$ 2,705,000	$ 969,395	$ 3,674,395

NOTE 8 - LONG-TERM DEBT (Continued)

Annual debt service requirements to maturity for the Board of Education's portion of the 2010 General Obligation Warrants are payable as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2019	$ 345,000	$ 11,325	$ 356,325
2020	25,000	6,750	31,750
Total	$ 370,000	$ 18,075	$ 388,075

Annual debt service requirements to maturity for notes payable for the Board of Education are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2019	$ 78,087	$ 9,077	$ 87,164
2020	80,274	6,890	87,164
2021	82,521	4,643	87,164
2022	84,205	2,332	86,572
Total	$ 325,087	$ 22,942	$ 348,029

Annual debt service requirements to maturity for the Series 2014-A Qualified Zone Academy Project School Tax Warrants for the Board of Education are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2019	$ 66,667	$ 5,265	$ 71,932
2020	66,667	4,745	71,412
2021	66,667	4,095	70,762
2022	66,667	3,705	70,372
2023	66,667	3,185	69,852
2024 – 2028	333,333	8,125	341,458
2029	33,331	98	33,429
Total	$ 699,999	$ 29,218	$ 729,217

Annual debt service requirements to maturity for the 2018 G.O. Warrants, for the Board of Education are as follows:

NOTE 8 - LONG-TERM DEBT (Continued)

Fiscal Year Ending September 30,	Principal	Interest	Total
2019	$ -	$ 369,595	$ 369,595
2020	75,000	357,673	432,673
2021	75,000	355,422	430,422
2022	75,000	353,173	428,173
2023	170,000	350,922	520,922
2024 - 2028	945,000	1,674,213	2,619,213
2029 - 2033	1,440,000	1,470,762	2,910,762
2034 - 2038	1,810,000	1,149,962	2,959,962
2039 - 2043	2,205,000	757,962	2,962,962
2044 - 2048	2,665,000	298,570	2,963,570
Total	$ 9,460,000	$ 7,138,254	$ 16,598,254

NOTE 9 - PLEDGED REVENUES

The Public Building Authority (the "Authority") pledged future net leasing revenues to service the 2010 revenue bonds. Proceeds from the bonds were used for the leased building's construction. Principal and interest on the bond are payable through 2032, and solely from the revenues and receipts from the leasing of the building. Principal and interest paid for the current year and total customer net revenues were $262,823 and $262,983, respectively.

NOTE 10 – EMPLOYEE RETIREMENT PLAN

City of Geneva

General Information about the Pension Plan

Plan description. The Employees' Retirement System of Alabama ("ERS"), an agency multiple-employer plan, was established October 1, 1945 under the provisions of Act 515 of the Legislature of 1945 for the purpose of providing retirement allowances and other specified benefits for state employees, State Police, and on an elective basis, to all cities, counties, towns and quasi-public organizations. The responsibility for the general administration and operating of ERS is vested in its Board of Control. The ERS Board of Control consists of 13 trustees. The Plan is administered by the Retirement Systems of Alabama ("RSA"). Title 36-Chapter 27 of the Code of Alabama grants the authority to establish and amend the benefit terms to the ERS Board on Control. The Plan issues a publicly available financial report that can be obtained at www.rsa-al.gov.

NOTE 10 – EMPLOYEE RETIREMENT PLAN (Continued)

The ERS Board of Control consists of 13 trustees as follows:

1) The Governor, ex officio.
2) The State Treasurer, ex officio.
3) The State Personnel Director, ex officio.
4) The State Director of Finance, ex officio.
5) Three vested members of ERS appointed by the Governor for a term of four years, no two of whom are from the same department of state government nor from any department of which an ex officio trustee is the head.
6) Six members of ERS who are elected by members from the same category of ERS for a term of four years as follows:
   a. Two retired members with one from the ranks of retired state employees and one from the ranks of retired employees of a city, county or a public agency each of whom is an active beneficiary of ERS.
   b. Two vested active state employees.
   c. Two vested active employees of an employer participating in ERS pursuant to §36-27-6.

Benefits provided. State law establishes retirement benefits as well as death and disability benefits and any ad hoc increase in postretirement benefits for the ERS. Benefits for ERS members vest after 10 years of creditable service. State employees who retire after age 60 (52 for State Police) with 10 years or more of creditable service or with 25 years of service (regardless of age) are entitled to an annual retirement benefit, payable monthly for life. Local employees who retire after age 60 with 10 years or more of creditable service or with 25 or 30 years of service (regardless of age), depending on the particular entity's election, are entitled to an annual retirement benefit, payable monthly for life. Service and disability retirement benefits are based on a guaranteed minimum or a formula method, with the member receiving payment under the method that yields the highest monthly benefit. Under the formula method, members of the ERS (except State Police) are allowed 2.0125% of their average final compensation (highest 3 of the last 10 years) for each year of service. State Police are allowed 2.875% for each year of State Police service in computing the formula method.

Act 377 of the Legislature of 2012 established a new tier of benefits (Tier 2) for members hired on or after January 1, 2013. Tier 2 ERS members are eligible for retirement after age 62 (56 for State Police) with 10 years or more of creditable service and are entitled to an annual retirement benefit, payable monthly for life. Service and disability retirement benefits are based on a guaranteed minimum or a formula method, with the member receiving payment under the method that yields the highest monthly benefit. Under the formula method, Tier 2 members of the ERS (except State Police) are allowed 1.65% of their average final compensation (highest 5 of the last 10 years) for each year of service. State Police are allowed 2.375% for each year of State Police service in computing the formula method.

Members are eligible for disability retirement if they have 10 years of credible service, are currently in-service, and determined by the RSA Medical Board to be permanently incapacitated from further performance of duty. Preretirement death benefits are calculated and paid to the beneficiary on the member's age, service credit, employment status and eligibility for retirement.

NOTE 10 – EMPLOYEE RETIREMENT PLAN (Continued)

The ERS serves approximately 875 local participating employers. These participating employers include 294 cities, 65 counties, and 516 other public entities. The ERS membership includes approximately 85,874 participants.

As of September 30, 2017, membership consisted of:

Retirees and beneficiaries currently receiving benefits	23,853
Terminated employees entitled to but not yet receiving benefits	1,401
Terminated employees not entitled to a benefit	7,154
Active members	55,941
Total	88,349

As of September 30, 2017, the City's membership consisted of:

Retirees and beneficiaries currently receiving benefits	17
Terminated employees entitled to but not yet receiving benefits	2
Terminated employees not entitled to a benefit	5
Active members	50
Total	74

Contributions. Covered members of the ERS contributed 5% of earnable compensation to the ERS as required by statute until September 30, 2011. From October 1, 2011 to September 30, 2012, covered members of the ERS were required by a statute to contribute 7.25% of earnable compensation. Effective October 1, 2012, covered members of the ERS are required by statute to contribute 7.50% of earnable compensation. Certified law enforcement, correctional officers, and firefighters of the ERS contributed 6% of earnable compensation as required by statute until September 30, 2011.

From October 1, 2011 to September 30, 2012, certified law enforcement, correctional officers, and firefighters of the ERS were required by statute to contribute 8.25% of earnable compensation. Effective October 1, 2012, certified law enforcement, correctional officers, and firefighters of the ERS are required by statute to contribute 8.50% of earnable compensation. State Police of the ERS contribute 10% of earnable compensation. ERS local participating employers are not required by statute to increase contribution rates for their members.

Tier 2 covered members of the ERS contribute 6% of earnable compensation to the ERS as required by statute. Tier 2 certified law enforcement, correctional officers, and firefighters of the ERS are required by statute to contribute 7% of earnable compensation. Tier 2 State Police members of the ERS contribute 10% of earnable compensation. These contributions rates are the same for Tier 2 covered members of ERS local participating employers.

NOTE 10 – EMPLOYEE RETIREMENT PLAN (Continued)

The ERS establishes rates based upon an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with additional amounts to finance any unfunded accrued liability, the pre-retirement death benefit and administrative expenses of the Plan.

For the year ended September 30, 2018, the City's active employee contribution rate was 5% of covered employee payroll for normal Tier 1 employees and 6% of covered employee payroll for normal Tier 2 employees, and the City's average contribution rate to fund the normal and accrued liability costs was 7.34% of covered employee payroll for Tier 1 employees and 3.73% of covered employee payroll for Tier 2 employees.

The City's contractually required contribution rate for the year ended September 30, 2018 was 7.71% of pensionable pay for Tier 1 employees, and 5.29% of pensionable pay for Tier 2 employees. These required contribution rates are based upon the actuarial valuation dated September 30, 2015, a percent of annual pensionable payroll, and actuarially determined as an amount that, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, with an additional amount to finance any unfunded accrued liability. Total employer contributions to the pension plan from the City were $98,225 for the year ended September 30, 2018.

Net Pension Liability

The City's net pension liability was measured as of September 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as September 30, 2016 rolled forward to September 30, 2017 using standard roll-forward techniques as shown in the following table:

	Expected	Actual-2017 Valuation Assumptions
(a) TPL as of September 30, 2016	$ 4,762,044	$ 4,713,075
(b) Discount rate	7.75%	7.75%
(c) Entry Age Normal Cost for the period October 1, 2016 - September 30, 2017	121,207	121,207
(d) Transfers Among Employers	-	(18,112)
(e) Actual Benefit Payments and Refunds for the period October 1, 2016 - September 30, 2017	(206,025)	(206,025)
(f) TPL as of September 30, 2017 = [(a) x (1+(b))] + (c) + (d) + [(e) x (1 + 0.5*(b))]	$ 5,038,301	$ 4,967,425
(g) Difference between Expected and Actual:		$ (70,876)
(h) Less Liability Transferred for Immediate recognition:		(18,112)
(i) Experience (Gain)/Loss = (g) - (h)		$ (52,764)

NOTE 10 – EMPLOYEE RETIREMENT PLAN (Continued)

Actuarial assumptions. The total pension liability as of September 30, 2017 was determined based on the annual actuarial funding valuation report prepared as of September 30, 2016. The key actuarial assumptions are summarized as follows:

Inflation	2.75%
Salary increases	3.25% - 5.00%
Investment rate of return*	7.75%

* Net of pension plan investment expense

Mortality rates were based on the sex distinct RP-2000 Blue Collar Mortality Table Projected with Scale BB to 2020 with an adjustment of 125% at all ages for males and 120% for females at ages on and after age 78. The rates of mortality for the period after disability retirement are according to the sex distinct RP-2000 Disabled Retiree Mortality Table Projected with Scale BB to 2020 with an adjustment of 130% at all ages for females.

The discount rate used to measure the TPL at September 30, 2017 was the long term rate of return, 7.75 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the rates currently in effect and that employer contributions will be made in accordance with the funding policy adopted by the Board of Control. Projected future benefit payments for all current plan members were projected for all years.

Based on those assumptions, each employer's FNP was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL and a municipal bond rate was not used in determining the discount rate.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of geometric real rates of return for each major asset class are as follows:

	Long-Term Target Allocation	Expected Rate of Return*
Fixed income	17.00%	4.40%
U.S. large stocks	32.00%	8.00%
U.S. mid stocks	9.00%	10.00%
U.S. small stocks	4.00%	11.00%
International developed market stocks	12.00%	9.50%
International emerging market stocks	3.00%	11.00%

NOTE 10 – EMPLOYEE RETIREMENT PLAN (Continued)

Alternatives	10.00%	10.10%
Real estate	10.00%	7.50%
Cash equivalents	3.00%	1.50%
Total	100.00%	

*Includes assumed rate of inflation of 2.50%

Discount rate. The discount rate used to measure the total pension liability was the long-term rate of return, 7.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that the employer contributions will be made in accordance with the funding policy adopted by the ERS Board of Control.

Based on those assumptions, components of the pension plan's fiduciary net position were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Position Liability (a) - (b)
Balances at September 30, 2016	$ 4,762,044	$ 3,840,586	$ 921,458
Changes for the year:			
Service cost	121,207	-	121,207
Interest	361,075	-	361,075
Changes of assumptions	-	-	-
Differences between expected and actual experience	(52,764)	-	(52,764)
Contributions - employer	-	105,307	(105,307)
Contributions - employee	-	79,613	(79,613)
Net investment income	-	489,241	(489,241)
Benefit payments, including refunds of employee contributions	(206,025)	(206,025)	-
Administrative expense	-	-	-
Transfers among employers	(18,112)	(18,112)	-
Net changes	205,381	450,024	(244,643)
Balances at September 30, 2017	$ 4,967,425	$ 4,290,610	$ 676,815

NOTE 10 – EMPLOYEE RETIREMENT PLAN (Continued)

Sensitivity of the net pension liability to changes in the discount rate. The following table presents the City's net pension liability calculated using the discount rate of 7.75%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.75%) or 1-percentage point higher (8.75%) than the current rate:

	1% Decrease (6.75%)	Current Rate (7.75%)	1% Increase (8.75%)
City's net pension liability	$ 1,270,869	$ 676,815	$ 174,758

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued RSA Comprehensive Annual Report for the fiscal year ended September 30, 2017. The supporting actuarial information is included in the GASB Statement No. 68 Report for the ERS prepared as of September 30, 2017. The auditor's report dated August 31, 2018 on the Schedule of Changes in Fiduciary Net Position by Employer and accompanying notes is also available. The additional financial and actuarial information is available at www.rsa-al.gov.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2018, the City recognized pension expense of $104,501. At September 30, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions of the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 47,372	$ 82,967
Changes of assumptions	128,710	-
Net difference between projected and actual earnings on pension plan investments	-	130,893
Employer contributions subsequent to the measurement date	98,225	-
Total	$ 274,307	$ 213,860

$98,225 reported as deferred outflows of resources related to the pension plan resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended September 30, 2019.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

NOTE 10 – EMPLOYEE RETIREMENT PLAN (Continued)

Year ended September 30:	
2019	$ (5,518)
2020	19,274
2021	(27,696)
2022	(19,277)
2023	233
Thereafter	(4,794)

Geneva Water and Sewer Board

General Information about the Pension Plan

Plan description. The Employees' Retirement System of Alabama ("ERS"), an agency multiple-employer plan, was established October 1, 1945 under the provisions of Act 515 of the Legislature of 1945 for the purpose of providing retirement allowances and other specified benefits for state employees, State Police, and on an elective basis, to all cities, counties, towns and quasi-public organizations. The responsibility for the general administration and operating of ERS is vested in its Board of Control. The ERS Board of Control consists of 13 trustees.

The Plan is administered by the Retirement Systems of Alabama ("RSA"). Title 36-Chapter 27 of the Code of Alabama grants the authority to establish and amend the benefit terms to the ERS Board on Control. The Plan issues a publicly available financial report that can be obtained at www.rsa-al.gov.

The ERS Board of Control consists of 13 trustees as follows:

1) The Governor, ex officio.
2) The State Treasurer, ex officio.
3) The State Personnel Director, ex officio.
4) The State Director of Finance, ex officio.
5) Three vested members of ERS appointed by the Governor for a term of four years, no two of whom are from the same department of state government nor from any department of which an ex officio trustee is the head.
6) Six members of ERS who are elected by members from the same category of ERS for a term of four years as follows:
   a. Two retired members with one from the ranks of retired state employees and one from the ranks of retired employees of a city, county or a public agency each of whom is an active beneficiary of ERS.
   b. Two vested active state employees.
   c. Two vested active employees of an employer participating in ERS pursuant to §36-27-6.

NOTE 10 – EMPLOYEE RETIREMENT PLAN (Continued)

Benefits provided. State law establishes retirement benefits as well as death and disability benefits and any ad hoc increase in postretirement benefits for the ERS. Benefits for ERS members vest after 10 years of creditable service. State employees who retire after age 60 (52 for State Police) with 10 years or more of creditable service or with 25 years of service (regardless of age) are entitled to an annual retirement benefit, payable monthly for life. Local employees who retire after age 60 with 10 years or more of creditable service or with 25 or 30 years of service (regardless of age), depending on the particular entity's election, are entitled to an annual retirement benefit, payable monthly for life.

Service and disability retirement benefits are based on a guaranteed minimum or a formula method, with the member receiving payment under the method that yields the highest monthly benefit. Under the formula method, members of the ERS (except State Police) are allowed 2.0125% of their average final compensation (highest 3 of the last 10 years) for each year of service. State Police are allowed 2.875% for each year of State Police service in computing the formula method.

Act 377 of the Legislature of 2012 established a new tier of benefits (Tier 2) for members hired on or after January 1, 2013. Tier 2 ERS members are eligible for retirement after age 62 (56 for State Police) with 10 years or more of creditable service and are entitled to an annual retirement benefit, payable monthly for life. Service and disability retirement benefits are based on a guaranteed minimum or a formula method, with the member receiving payment under the method that yields the highest monthly benefit.

Under the formula method, Tier 2 members of the ERS (except State Police) are allowed 1.65% of their average final compensation (highest 5 of the last 10 years) for each year of service. State Police are allowed 2.375% for each year of State Police service in computing the formula method.

Members are eligible for disability retirement if they have 10 years of credible service, are currently in-service, and determined by the RSA Medical Board to be permanently incapacitated from further performance of duty. Preretirement death benefits are calculated and paid to the beneficiary on the member's age, service credit, employment status and eligibility for retirement.

The ERS serves approximately 909 local participating employers. The ERS membership includes Approximately 88,517 participants.

As of September 30, 2017, membership consisted of:

Retirees and beneficiaries currently receiving benefits	23,853
Terminated employees entitled to but not yet receiving benefits	1,401
Terminated employees not entitled to a benefit	7,154
Active members	55,941
Post-DROP participants who are still in active service	168
Total	88,517

NOTE 10 – EMPLOYEE RETIREMENT PLAN (Continued)

Contributions. Covered members of the ERS contributed 5% of earnable compensation to the ERS as required by statute until September 30, 2011. From October 1, 2011 to September 30, 2012, covered members of the ERS were required by a statute to contribute 7.25% of earnable compensation. Effective October 1, 2012, covered members of the ERS are required by statute to contribute 7.50% of earnable compensation. Certified law enforcement, correctional officers, and firefighters of the ERS contributed 6% of earnable compensation as required by statute until September 30, 2011. From October 1, 2011 to September 30, 2012, certified law enforcement, correctional officers, and firefighters of the ERS were required by statute to contribute 8.25% of earnable compensation. Effective October 1, 2012, certified law enforcement, correctional officers, and firefighters of the ERS are required by statute to contribute 8.50% of earnable compensation. State Police of the ERS contribute 10% of earnable compensation. ERS local participating employers are not required by statute to increase contribution rates for their members.

Tier 2 covered members of the ERS contribute 6% of earnable compensation to the ERS as required by statute. Tier 2 certified law enforcement, correctional officers, and firefighters of the ERS are required by statute to contribute 7% of earnable compensation. Tier 2 State Police members of the ERS contribute 10% of earnable compensation. These contributions rates are the same for Tier 2 covered members of ERS local participating employers.

The ERS establishes rates based upon an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with additional amounts to finance any unfunded accrued liability, the pre-retirement death benefit and administrative expenses of the Plan.

For the year ended September 30, 2018, the Board's active employee contribution rate was 5% of employee payroll for normal Tier 1 employees and 6% of employee payroll for normal Tier 2 employees, and the Board's average contribution rate to fund the normal and accrued liability costs was 19.44% of employee payroll for Tier 1 employees and 14.11% for Tier 2 employees.

Board's contractually required contribution rate for the year ended September 30, 2018 was 19.81% of pensionable pay for Tier 1 employees, and 14.48% of pensionable pay for Tier 2 employees. These required contribution rates are based upon the actuarial valuation dated September 30, 2015, a percent of annual pensionable payroll, and actuarially determined as an amount that, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, with an additional amount to finance any unfunded accrued liability. Total employer contributions to the pension plan from the Board were $43,810 and $48,523 for the years ended September 30, 2018 and 2017, respectively.

Net Pension Liability

The Board's net pension liability was measured as of September 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as September 30, 2016 rolled forward to September 30, 2017 using standard roll-forward techniques as shown in the following table:

NOTE 10 – EMPLOYEE RETIREMENT PLAN (Continued)

	Expected	Actual-2016 Valuation Assumptions	Actual-2017 Valuation Assumptions
(a) TPL as of September 30, 2016	$ 1,181,518	$ 1,125,527	$ 1,141,345
(b) Discount rate	7.75%	7.75%	7.75%
(c) Entry Age Normal Cost for the period October 1, 2016 - September 30, 2017	17,373	20,525	17,373
(d) Transfers Among Employers	-	-	-
(e) Actual Benefit Payments and Refunds for the period October 1, 2016 - September 30, 2017	(42,887)	(46,754)	(42,887)
(f) TPL as of September 30, 2017 = [(a) x (1+(b))] + (c) + (d) + [(e) x (1 + 0.5*(b))]	$ 1,245,910	$ 1,184,715	$ 1,202,624
(g) Difference between Expected and Actual:		$ (37,300)	
(h) Less Liability Transferred for Immediate recognition:		-	
(i) Experience (Gain)/Loss = (g) - (h)		$ (37,300)	
(j) Difference between Actual (2016 Assumptions) and Actual (2017 Assumptions): Assumption Change (Gain)/Loss			$ (43,286)

Actuarial assumptions. The total pension liability as of September 30, 2017 was determined based on the annual actuarial funding valuation report prepared as of September 30, 2016. The key actuarial assumptions are summarized below:

Inflation	2.75%
Salary increases	3.25% - 5.00%
Investment rate of return*	7.75%

* Net of pension plan investment expense

Mortality rates were based on the sex distinct RP-2000 Blue Collar Mortality Table Projected with Scale BB to 2020 with an adjustment of 125% at all ages for males and 120% for females at ages on and after age 78. The rates of mortality for the period after disability retirement are according to the sex distinct RP-2000 Disabled Retiree Mortality Table Projected with Scale BB to 2020 with an adjustment of 130% at all ages for females.

The actuarial assumptions used in the September 30, 2016 valuation were based on the results of an investigation of the economic and demographic experience for the ERS based upon participant data as of September 30, 2015. The Board of Control accepted and approved these changes in September 2016, which became effective at the beginning of fiscal year 2016.

NOTE 10 - EMPLOYEE RETIREMENT PLAN (Continued)

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of geometric real rates of return for each major asset class are as follows:

	Target Allocation	Long-Term Expected Rate of Return*
Fixed income	17.00%	4.40%
U.S. large stocks	32.00%	8.00%
U.S. mid stocks	9.00%	10.00%
U.S. small stocks	4.00%	11.00%
International developed market stocks	12.00%	9.50%
International emerging market stocks	3.00%	11.00%
Alternatives	10.00%	10.10%
Real estate	10.00%	7.50%
Cash equivalents	3.00%	1.50%
Total	100.00%	

*Includes assumed rate of inflation of 2.50%

Discount rate. The discount rate used to measure the total pension liability was the long-term rate of return, 7.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that the employer contributions will be made in accordance with the funding policy adopted by the ERS Board of Control.

Based on those assumptions, components of the pension plan's fiduciary net position were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 10 - EMPLOYEE RETIREMENT PLAN (Continued)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Position Liability (a) - (b)
Balances at September 30, 2016	$ 1,181,518	$ 852,710	$ 328,808
Changes for the year:			
Service cost	17,373	-	17,373
Interest	89,906	-	89,906
Changes of assumptions	-	-	-
Differences between expected and actual experience	(43,286)	-	(43,286)
Contributions - employer	-	47,593	(47,593)
Contributions - employee	-	13,647	(13,647)
Net investment income	-	110,356	(110,356)
Benefit payments, including refunds of employee contributions	(42,887)	(42,887)	-
Administrative expense	-	-	-
Transfers among employers	-	-	-
Net changes	21,106	128,709	(107,603)
Balances at September 30, 2017	$ 1,202,624	$ 981,419	$ 221,205

Sensitivity of the net pension liability to changes in the discount rate. The following table presents the Board's net pension liability calculated using the discount rate of 7.75%, as well as what the Board's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.75%) or 1-percentage point higher (8.75%) than the current rate:

	1% Decrease (6.75%)	Current Rate (7.75%)	1% Increase (8.75%)
Board's net pension liability	$ 297,113	$ 221,205	$ 155,911

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued RSA Comprehensive Annual Report for the fiscal year ended September 30, 2017. The supporting actuarial information is included in the GASB Statement No. 68 Report for the ERS prepared as of September 30, 2017. The auditor's report dated August 31, 2018 on the Schedule of Changes in Fiduciary Net Position by Employer and accompanying notes is also available. The additional financial and actuarial information is available at www.rsa-al.gov.

NOTE 10 - EMPLOYEE RETIREMENT PLAN (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2018, the Board recognized pension expense of $15,031. At September 30, 2018, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions of the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
September 30, 2018		
Differences between expected and actual experience	$ 638	$ 63,858
Changes of assumptions	34,521	-
Net difference between projected and actual earnings on pension plan investments	-	29,906
Employer contributions subsequent to the measurement date	43,810	-
Total	$ 78,969	$ 93,764

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended September 30:	
2019	$ (11,805)
2020	(6,647)
2021	(16,828)
2022	(13,620)
2023	(4,908)
Thereafter	(4,797)

NOTE 11 - POST-EMPLOYMENT BENEFITS OTHER THAN PENSION (OPEB)

General Information about the OPEB Plan

Plan description – The City of Geneva (the City) provides certain continuing health care benefits for two grandfathered retired employees. The City of Geneva's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the City. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the City. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit.*

NOTE 11 - POST-EMPLOYMENT BENEFITS OTHER THAN PENSION (OPEB) (Continued)

Benefits Provided – Medical benefits are provided through a comprehensive self-insured medical benefit plan administered by Alabama Local Government Health Insurance Program.

Employees covered by benefit terms – At September 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	2
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	-
	2

Total OPEB Liability

The City's total OPEB liability of $80,858 was measured as of September 30, 2018 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the September 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.0%, including inflation
Discount rate	3.63% annually (Beginning of Year to Determine ADC)
	4.18%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Flat 5.5% annually

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of September 30, 2018, the end of the applicable measurement period. Mortality rates were based on the RP-2000 Combined Table.

The actuarial assumptions used in the September 30, 2018 valuation were based on the results of ongoing evaluations of the assumptions from October 1, 2009 to September 30, 2018.

Changes in the Total OPEB Liability

Balance at September 30, 2017	$ 89,947
Changes for the year:	
Service cost	-
Interest	3,265
Differences between expected and actual experience	(2,401)
Changes in assumptions	(4,636)
Benefit payments and net transfers	(5,317)
Net changes	(9,089)
Balance at September 30, 2018	$ 80,858

NOTE 11 - POST-EMPLOYMENT BENEFITS OTHER THAN PENSION (OPEB) (Continued)

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.18%) or 1-percentage-point higher (5.18%) than the current discount rate:

	1.0% Decrease (3.18%)	Current Discount Rate (4.18%)	1.0% Increase (5.18%)
Total OPEB liability	$ 88,784	$ 80,858	$ 74,012

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	$ 74,385	$ 80,858	$ 88,181

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2018, the City recognized OPEB expense of $(3,772). At September 30, 2018, the City reported no deferred outflows of resources and deferred inflows of resources related to OPEB.

NOTE 12 - COMMITMENTS AND CONTINGENCIES

Bond Guarantee - The City has signed a funding agreement dated November 1, 2008 with the Geneva County Health Care Cooperative District ("District") and a corporate trustee with respect to a bond funding agreement with the District. This agreement obligates the City to pay to the Trustee, for the account of the District, an amount not to exceed $150,000 annually as principal and interest on the bonds in the event the District is unable to pay the scheduled debt service. The term of the agreement coincides with the amortization period of the bonds.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

NOTE 12 - COMMITMENTS AND CONTINGENCIES (Continued)

Construction Commitments – The City has open contract commitments for construction activities as follows:

Project	Contract Amount	Expended to Date	Remaining Commitment
Governmental Activities:			
Storm Drain II	$ 634,322	$ 607,882	$ 26,440
Levee Repairs	167,300	162,300	5,000
Total	$ 801,622	$ 770,182	$ 31,440

These projects will be funded by grants received from the Alabama Department of Transportation.

NOTE 13 - RISK MANAGEMENT AND LITIGATION

The City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has obtained coverage from commercial insurance companies, effectively transferring any risk of loss.

NOTE 14 - SUPPLEMENTAL CASH FLOW INFORMATION

The Water and Sewer Board considers all short-term investments with an original maturity of three months or less to be cash equivalents. Cash paid for interest for the year ended September 30, 2018 was $31,735.

NOTE 15 - PRIOR PERIOD ADJUSTMENTS

In implementing GASB 75, an adjustment was made to governmental activities to adjust the opening balance of OPEB liability to agree with the actuarial valuation. The cumulative effect of applying the correction of this omission retroactively resulted in an increase to OPEB liability of $50,780 and a decrease in beginning net position in the amount of $50,780.

A prior period adjustment was made to correct the allocation of deferred outflows of resources, net pension liability and deferred inflows of resources between the governmental activities and business-type activities to reflect a more equitable allocation. The effect of the adjustment on the governmental activities resulted in a decrease in deferred outflows related to pensions of $38,949, a decrease in deferred inflows of resources of $42,935, a decrease in net pension liability of $104,614, and an increase in net position of $108,600. The effect of the adjustment on the business-type activities resulted in an increase in deferred outflows related to pensions of $38,949, an increase in deferred inflows of resources of $42,935, an increase in net pension liability of $104,614, and a decrease in net position of $108,600.

NOTE 16 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through January 14, 2020 the date of these financial statements, and there are none to disclose.

City of Geneva
Required Supplementary Information
Schedule of Changes in Net Pension Liability - City

September 30,	2017	2016	2015
Total Pension Liability			
Service cost	$ 121,207	$ 110,297	$ 114,342
Interest	361,075	341,424	316,385
Transfers among employers	(18,112)	4,311	-
Differences between expected and actual experience	(52,764)	(55,560)	87,974
Changes of assumptions	-	187,214	-
Benefit payments, including refunds of employee contributions	(206,025)	(186,887)	(224,533)
Net change in total pension liability	205,381	400,799	294,168
Total pension liability - beginning	4,762,044	4,361,245	4,067,077
Total pension liability - ending (a)	$ 4,967,425	$ 4,762,044	$ 4,361,245
Plan Fiduciary Net Position			
Contributions - employer	$ 105,307	$ 126,456	$ 112,324
Contributions - member	79,613	77,088	69,371
Net investment income	489,241	354,010	40,893
Benefit payments, including refunds of employee contributions	(206,025)	(186,887)	(224,533)
Transfers among employers	(18,112)	4,311	(1,467)
Net change in plan fiduciary net position	450,024	374,978	(3,412)
Plan net position - beginning	3,840,586	3,465,608	3,469,020
Plan net position - ending (b)	$ 4,290,610	$ 3,840,586	$ 3,465,608
Net pension liability (asset) - ending (a) - (b)	$ 676,815	$ 1,215,841	$ 895,637
Plan fiduciary net position as a percentage of the total pension liability	86.37%	80.65%	79.46%
Covered payroll*	$ 1,668,057	$ 1,397,185	$ 1,253,890
Net pension liability (asset) as a percentage of covered payroll	40.58%	87.02%	71.43%

*Employer's covered payroll during the measurement period is the total payroll paid to covered employees (not just pensionable payroll). For FY 2018, the measurement period is October 1, 2016 - September 2017.

City of Geneva
Required Supplementary Information
Schedule of Employer Contributions - City

September 30,	2018	2017	2016
Actuarially determined contribution*	$ 98,225	$ 97,331	$ 129,568
Contributions in relation to the actuarially determined contribution*	98,225	97,331	129,568
Contribution deficiency (excess)	$ -	$ -	$ -
Covered payroll**	$ 1,711,767	$ 1,668,057	$ 1,397,185
Contributions as a percentage of covered payroll	5.74%	5.83%	9.27%

*Amount of employer contributions related to normal and accrued liability components of employer rate net of any refunds or error service payments. The schedule of Employer Contributions is based on twelve month period beginning 10/1/2017 and ending 9/30/2018.

**Employer's covered payroll during fiscal year is the total payroll paid to covered employees (not just pensionable payroll). For FY 2018, the fiscal year is the twelve month period beginning 10/1/2017 and ending 9/30/2018.

Notes to Schedule

Actuarially determined contribution rates are calculated as of September 30, three years prior to the end of the fiscal year in which contributions are reported. Contributions for fiscal year 2018 were based on the September 30, 2015 actuarial valuation.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age
Amortization method	Level percent closed
Remaining amortization period	23 years
Asset valuation method	Five year smoothed market
Inflation	3.00%
Salary increases	3.75 - 7.25%, including inflation
Investment rate of return	8.00%, net of pension plan investment expense, including inflation

City of Geneva
Required Supplementary Information
Schedule of Changes in Net Pension Liability - Water and Sewer Board

September 30,	2017	2016	2015
Total Pension Liability			
Service cost	$ 17,373	$ 13,790	$ 13,631
Interest	89,906	87,452	83,221
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(43,286)	(37,300)	1,403
Changes of assumptions	-	47,799	-
Benefit payments, including refunds of employee contributions	(42,887)	(46,754)	(43,974)
Net change in total pension liability	21,106	64,987	54,281
Total pension liability - beginning	1,181,518	1,116,531	1,062,250
Total pension liability - ending (a)	$ 1,202,624	$ 1,181,518	$ 1,116,531
Plan Fiduciary Net Position			
Contributions - employer	$ 47,593	$ 58,143	$ 50,222
Contributions - member	13,647	11,830	10,648
Net investment income	110,356	77,741	8,751
Benefit payments, including refunds of employee contributions	(42,887)	(46,754)	(43,974)
Transfers among employers	-	-	(6,074)
Net change in plan fiduciary net position	128,709	100,960	19,573
Plan net position - beginning	852,710	751,750	732,177
Plan net position - ending (b)	$ 981,419	$ 852,710	$ 751,750
Net pension liability (asset) - ending (a) - (b)	$ 221,205	$ 328,808	$ 364,781
Plan fiduciary net position as a percentage of the total pension liability	81.61%	72.17%	67.33%
Covered payroll*	$ 258,576	$ 233,505	$ 219,742
Net pension liability (asset) as a percentage of covered payroll	85.55%	140.81%	166.00%

*Employer's covered payroll during the measurement period is the total payroll paid to covered employees (not just pensionable payroll). For FY 2018, the measurement period is October 1, 2016 - September 2017.

City of Geneva
Required Supplementary Information
Schedule of Employer Contributions – Water and Sewer Board

September 30,	2018	2017	2016
Actuarially determined contribution*	$ 43,810	$ 48,523	$ 58,961
Contributions in relation to the actuarially determined contribution*	43,810	48,523	58,961
Contribution deficiency (excess)	$ -	$ -	$ -
Covered payroll**	$ 251,393	$ 258,576	$ 233,505
Contributions as a percentage of covered payroll	17.43%	18.77%	25.25%

*Amount of employer contributions related to normal and accrued liability components of employer rate net of any refunds or error service payments. The schedule of Employer Contributions is based on twelve month period beginning 10/1/2017 and ending 9/30/2018.

**Employer's covered payroll during fiscal year is the total payroll paid to covered employees (not just pensionable payroll). For FY 2018, the fiscal year is the twelve month period beginning 10/1/2017 and ending 9/30/2018.

Notes to Schedule

Actuarially determined contribution rates are calculated as of September 30, three years prior to the end of the fiscal year in which contributions are reported. Contributions for fiscal year 2018 were based on the September 30, 2015 actuarial valuation.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age
Amortization method	Level percent closed
Remaining amortization period	13 years
Asset valuation method	Five year smoothed market
Inflation	3.00%
Salary increases	3.75 – 7.25%, including inflation
Investment rate of return	8.00%, net of pension plan investment expense, including Inflation

City of Geneva
Required Supplementary Information
Schedule of Changes in OPEB Liability and Related Ratios

September 30,		2018
Total OPEB Liability		
Serive cost	$	-
Interest		3,265
Changes of benefit terms		-
Differences between expected and actual experience		(2,401)
Changes of assumptions		(4,636)
Benefit payments		(5,317)
Net change in total OPEB liability		(9,089)
Total OPEB Liability - beginning		89,947
Total OPEB Liability - ending	$	80,858
Covered-employee payroll	$	-
Net OPEB liability as a percentage of covered-employee payroll		0.00%

Notes to Schedule:

Benefit Changes. There were no changes of benefit terms for the year ended September 30. 2018.

Changes of Assumptions. The discount rate as of 9/30/217 was 3.63% and it changed to 4.18% as of 9/30/18.

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

DESCRIPTION OF NONMAJOR GOVERNMENTAL FUNDS

Gas Tax Fund – A special revenue fund used to account for the gas tax revenue designated to finance highway and street construction and repair.

Library - Accounts for operation of the City library.

Levee Project - Special revenue fund used to account for revenues and expenditures related to construction, improvement, and maintenance of the City's levee.

City of Geneva
Combining Balance Sheet-Nonmajor Governmental Funds
September 30, 2018

	Gas Tax Fund	Library	Levee Project	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 356,892	$ 16,760	$ 11,043	$ 384,695
Taxes receivable, net	6,416	-	-	6,416
Investments	-	65,492	-	65,492
Total assets	$ 363,308	$ 82,252	$ 11,043	$ 456,603
Liabilities and Fund Balances				
Accounts payable	$ -	$ 2,850	$ -	$ 2,850
Fund balances				
Restricted	363,308	-	-	363,308
Committed	-	79,402	11,043	90,445
Total liabilities and fund balances	$ 363,308	$ 82,252	$ 11,043	$ 456,603

City of Geneva
Combining Statement of Revenues, Expenditures and Changes in Funds Balances-Nonmajor Governmental Funds
For the Year Ended September 30, 2018

	Gas Tax Fund	Library	Levee Project	Total Nonmajor Governmental Funds
Revenues				
Taxes	$ 70,501	$ -	$ -	$ 70,501
Intergovernmental	40,210	-	-	40,210
Investment earnings	861	153	-	1,014
Miscellaneous	-	10,695	-	10,695
Total revenues	111,572	10,848	-	122,420
Expenditures				
Culture and recreation	-	29,472	-	29,472
Debt Service				
Principal	40,000	-	-	40,000
Interest	19,571	-	-	19,571
Capital outlay	-	-	152,300	152,300
Total expenditures	59,571	29,472	152,300	241,343
Excess (deficiency) of revenues over expenditures	52,001	(18,624)	(152,300)	(118,923)
Other Financing Sources				
Transfers in	-	20,400	155,982	176,382
Net change in fund balances	52,001	1,776	3,682	57,459
Fund Balances - beginning	311,307	77,626	7,361	396,294
Fund Balances - ending	$ 363,308	$ 79,402	$ 11,043	$ 453,753

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and Members of
the Geneva City Council
Geneva, Alabama

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Geneva, Alabama (the "City") as of and for the year ended September 30, 2018, and the related notes to the financial statements which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 14, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control, considered to be a material weakness and described as follows:

Item 2017-001 – Financial Statement Preparation Knowledge (Repeat)

Condition – The assistance of the external auditors was necessary to prepare the financial statements, including note disclosures in accordance with generally accepted accounting principles (GAAP).

Criteria – Management is responsible for the preparation of financial statements in accordance with generally accepted accounting principles (GAAP).

Cause – City personnel lack the experience necessary to enable them to prepare the City's financial statements, including note disclosures.

Effect – The lack of suitable skill, knowledge and experience necessary to internally prepare the City's financial statements and required supplementary information could result in material misstatements of financial statements that go undetected.

Recommendation – We recommend that the City personnel continue to develop their knowledge of generally accepted accounting principles in order to ultimately prepare or provide technical reviews of the financial statements.

Views of Responsible Officials and Planned Corrective Action – We will strive to develop knowledge of generally accepted accounting principles so we can prepare the City's financial statements in the future.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Geneva, Alabama's Response to Finding

City of Geneva, Alabama's response to the finding identified in our audit as described above was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

Enterprise, Alabama

January 14, 2020

Council Member Mixon moved to adopt an updated version of the Airport Security Plan. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Weeks moved to adopt a resolution ratifying the City's millage rate at 12 mills. The motion was seconded by Council Member Tidwell and was unanimously approved.

Council Member Tidwell moved to approve the financials for December 2019 as presented. The motion was seconded by Council Member Hughes and was unanimously approved.

Council discussed the requirements of a CDL license for the foreman position in the street and sanitation departments. Department Superintendent Campbell reported the individual in the position has scheduled to take the written test.

Council discussed old scrap metal at the city yard. Superintendent Campbell stated the materials were no longer needed by the City. Council member Tidwell moved to adopt a resolution declaring the property no longer needed for public purpose and trading the material to Anthony Byrd in exchange for cleaning up and disposing of the materials. The motion was seconded by Council Member Bixby and was unanimously approved.

City Clerk Johnson reminded Council that this meeting and the next were the last meetings in which changes could be made to the City Council salary ordinance for the new term of office.

Fire Chief Latimer appeared before Council and requested permission to contract with a grant writer to make application for a FEMA AFG grant to be used to purchase turnout gear and air packs for the fire department. He stated the City would have to contribute a 5% match and pay for the grant writing fee if the application was funded. The cost would be $6,536.00 for the match and $6,536.00 to the grant writer and only if funded.

Council Member Hughes moved to authorize application and commit $13,072.00 towards the project if funded. The motion was seconded by Council Member Tidwell and was unanimously approved.

Council Members Tidwell and Bixby excused themselves at 6:32 p.m.

Council Member McCoy reminded Council speed bumps were approved in his district and asked that they be installed.

Council Member Mixon stated areas at drive ways on Academy Street need to be repaired.

Engineer David Harrell with Barge Design was present and gave an update on the Glen Street drainage project.

Council Member Mixon moved to adjourn. The motion was seconded by Council Member Hughes and was unanimously approved. Council adjourned at 6:37 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
FEBRUARY 18, 2020
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on February 18, 2020, at 6:00 p.m. in the City Council room at City Hall. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes. Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson and various department heads and employees.

Mayor Lindsey called the meeting to order.

Council Member Tidwell gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Mixon moved to dispense with the reading and approve the minutes of February 3, 2020, as presented. The motion was seconded by Council Member Tidwell and was approved by a seven (7) to zero (0) vote with Council Member Lee abstaining.

Mr. Gary White appeared before Council to register a nuisance complaint on property located on N. Johnson Street and a complaint about dirt washing in the street and piling in front of his driveway.

City Clerk Johnson presented a request from Q B's Sports Bar and Grill for a lounge liquor license. Council Member Lee moved to consider issuance of a license. The motion was seconded by Council Member Hughes and was unanimously approved.

Mayor Lindsey reported on the drainage project on Earl J. Smith Street.

Council Member Hughes questioned if a flag posted on Facebook was supposed to be the official city flag. Mayor Lindsey stated it was not.

Council Member Hughes informed Council he would have a report on the recreational trails conference he attended at next meeting.

Council Member Lee announced he is officially running for another term as Council Member for district 1.

Council Member Tidwell requested potholes on West Meadow Avenue be patched and stated he would get the City Clerk a list of other areas in his district that need patching.

Council Member Lee asked for an update on the status of paving the drives in Herring Subdivision.

Council Member Bixby reported he has received complaints on the condition of Lakewood Loop. He stated the road needs to be widened as it has almost become a one-way street in some areas. He also reported he has received complaints about the street sweeper needing to work Tacoma Street.

Council Member Mixon reported he has received complaints about the potholes in the parking lot at the community center.

Council Member Lee inquired about the status of the Glenn Street project and stated the engineer needs to be asked if he wants to complete the project and be told that he needs to make it a priority or the City will seek another engineer.

Council Member Lee stated he felt the job of Council Member entailed more than attending a Council meeting. He stated he felt the salary ordinance that paid per meeting attended was not appropriate. He stated some members had missed meeting due to the death in a family. Council Member Lee informed Council he would like to bring a new ordinance before Council which leaves the salary amount as the same but removes the requirement to attend Council meetings for payment.

It was moved by Council Member Mixon to introduce a new salary ordinance and that all rules and regulations which, unless suspended, would prevent the immediate consideration and adoption of said ordinance be suspended, and that unanimous consent to the immediate consideration of said ordinance be given. The motion was seconded by Council Member Bixby and was unanimously carried, those voting for the motion were as follows:

Ayes: Mayor Frankie Lindsey
Council Member Rufus Lee
Council Member Freddy McCoy
Council Member John Hughes
Council Member Ryan Tidwell
Council Member Rich Bixby
Council Member Junior Mixon
Council Member Brad Weeks

Nays: None

The Mayor declared the motion carried.

Council Member Lee moved to rescind the current council salary ordinance effective at the end of this Council term. The motion was seconded by Council Member Hughes and was unanimously approved.

Council Member Hughes moved to adopt the newly introduced Council Salary ordinance continuing the current rates in effect but removing the requirement to attend Council meetings to receive compensation to be effective with the commencement of the new term of office in November 2020. The motion was seconded by Council Member Mixon and was unanimously approved.

Council Member Mixon moved to adjourn. The motion was seconded by Council Member Hughes and was unanimously approved. Council adjourned at 6:22 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
MARCH 2, 2020
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on March 2, 2020, at 6:00 p.m. in the City Council room at City Hall. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Mayor Lindsey called the meeting to order.

Council Member Tidwell gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Tidwell moved to dispense with the reading and approve the minutes of February 18, 2020, as presented. The motion was seconded by Council Member Lee and was unanimously approved.

Engineer Kody Walker with Barge Designs, Inc. gave an update on the Glenn Street drainage project.

Council Member Mixon moved to approve the issuance of a license to Q B's Sports Bar and Grill for a lounge liquor license. The motion was seconded by Council Member Hughes and was unanimously approved.

Council Member Hughes moved to approve the January 2020 financial reports as presented. The motion was seconded by Council Member Bixby and was unanimously approved.

Mayor Lindsey presented a flag for Council to consider as the official city flag. It was the Alabama flag with the city's logo in the middle. He suggested adding the date the township was founded and the date the city was incorporated to the seal.

Council Member Tidwell move to adopt the sample flag with dates added as the official city flag. The motion was seconded by Council Member Lee and was unanimously approved.

Mayor Lindsey reported on dedication of the memorial at Robert Fowler Park.

Mayor Lindsey reported there were some old wooden and metal surplus utility poles at the city yard and there were a couple of people interested in purchasing them.

Council Member Weeks moved to adopt a resolution declaring the poles no longer needed for public purpose, setting a price of $25.00 for wooden poles and $50.00 for metal poles and allowing disposition by sale to the public on a first come basis. The motion was seconded by Council Member Hughes and was unanimously approved.

The animal control officer appeared before Council and requested a budget amendment to purchase a roto rooter for the dog pound. Council Member Lee moved to authorize a purchase up to $500.00 and to amend the budget with the equipment being purchased with funds from the ½ cent sales tax bank account. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Hughes stated if there were no objections he wanted to contact property owners from the Pea River Bridge to the city ball fields about the possibility of creating a nature trail.

Council Member McCoy moved to grant the foreman in the street and sanitation department an additional three months from today to get his commercial driver license. He stated he has passed the written portion of the test but he needs to take the driving portion and the truck he was going to use has been out for repair. The motion was seconded by Council Member Mixon and was unanimously approved.

Council Member Lee requested a workshop be set to discuss Act 2019-132. A workshop was set for 5:00 p.m. on March 16th.

Council Member Tidwell gave a report on the city's recreation department and programs. The report included information on opening day, tournaments and coach safely training.

Council Member Lee asked the City Clerk to check on increasing the City's millage rate for education purposes.

Council Member Bixby stated he is still receiving complaints regarding the condition of Lakewood Loop.

Council Member Mixon commented on guard rails at the Pea River Bridge.

Council Member Hughes moved to adjourn. The motion was seconded by Council Member Bixby and was unanimously approved. Council adjourned at 6:45 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
MARCH 16, 2020
5:00 P.M.

MINUTES

WORKSHOP
5:00 P.M.

The Geneva City Council met in a work session on March 16, 2020, at 5:00 p.m. in the City Council room at City Hall. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, and City Attorney Lee Knowles.

Council discussed Act 2019-132.

REGULAR SESSION
6:00 P.M.

Mayor Lindsey called regular session to order at 6:00 p.m. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Council Member Tidwell gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Lee moved to dispense with the reading and approve the minutes of March 2, 2020, with a correction that the date of the proposed workshop was March 16, 2020. The motion was seconded by Council Member Mixon and was unanimously approved.

Bids for the Earl J Smith Street Drainage Project were publically opened on March 13, 2020, at 10:00 a.m. in the City Council room at City Hall. Bids received were as follows:

Alabama Road Contracting Services	$114,925.00
Beasley & Company, LLC	$107,690.00

Council Member Weeks moved to adopt a resolution awarding the bid to Beasley & Company, LLC in the amount of $107,690.00. The motion was seconded by Council Member Lee and was unanimously approved.

Bids for the Glenn Street Drainage Project were publically opened on March 13, 2020, at 11:00 a.m. in the City Council room at City Hall. Only one bid was received as follows:

South Alabama Contracting, LLC $76,530.00

Engineer Kody Walker was present and recommended award of the bid. Council Member Mixon moved to adopt a resolution awarding the bid to South Alabama Company, LLC in the amount of $76,530.00. The motion was seconded by Council Member Weeks and was unanimously approved.

City Clerk Johnson submitted a copy of the annual report for the Alabama Communities of Excellence program.

Mayor Lindsey reported on the Tractor Supply project.

Council Member Tidwell reported that all city recreational programs have been suspended till further notice.

Council Member Bixby moved to allocate $2,000.00 for additional dirt work on Lakewood Loop. The motion was seconded by Council Member Mixon and was unanimously approved.

Council Member Lee reported on the drive-way project in Herring Subdivision.

Council Member Tidwell moved to adjourn. The motion was seconded by Council Member Bixby and was unanimously approved. Council adjourned at 6:17 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
APRIL 6, 2020
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on April 6, 2020, at 6:00 p.m. at the Geneva Community Center. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Council Member Lee gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Tidwell moved to dispense with the reading and approve the minutes of March 16, 2020, as presented. The motion was seconded by Council Member Lee and was unanimously approved.

Council Member Tidwell moved to adopt a resolution committing $348,550.00 in local matching funds and authorizing the Mayor to act as the appropriate City Official on behalf of the City of Geneva, in dealings with the State of Alabama, to sign any and all necessary forms for the FY2018 Land and Water Conservation Fund grant award between the City of Geneva and the State of Alabama. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Lee moved to approve the February 2020 financials as presented. The motion was seconded by Council Member Tidwell and was unanimously approved.

Mayor Lindsey read a public service announcement regarding Covid 19 written by Dr. John Simmons, Jr. He reviewed the current stay at home order issued by the Governor and encouraged citizens to adhere to the order and practice safety and use common sense.

Mayor Lindsey discussed the possibility of a curfew during the stay at home order issued by the Governor due to the Covid 19 pandemic. No action was taken.

Mayor Lindsey reported the playground at Robert Fowler Park has been closed and that no rentals at the park are being allowed during the stay at home order that is in place. He informed Council that he is being asked by the public if the City plans to close the boat ramp at Robert Fowler Park. No action was taken to close the boat ramp.

Mayor Lindsey reported the City is currently without an operator for the road grader and asked if Council would approve of contracting with the County to grade until an employee could be hired. Council Member Lee moved to authorize contracting with the County to grade roads until an employee could be hired. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Hughes asked Council if they would consider hazard pay for first responders. No action was taken.

Council Member Bixby reported on road maintenance on Lakewood Loop.

Council Member Weeks asked the City Attorney to draft an ordinance regulating burning in the city limits.

City Clerk Johnson asked for a $200.00 budget amendment to purchase equipment for the maintenance department with funds coming from the ½ cent sales tax bank account. Council Member Lee moved to authorize a $200.00 budget amendment using funds in the ½ cent bank account. The motion was seconded by Council Member Hughes and was unanimously approved.

City Attorney Knowles reported on easements for the Glenn Street drainage project. He asked if Council was okay with individuals making cash payments on fines at the door of City Hall. City Clerk Johnson explained that her office was still conducting some business that requires contact by having individuals call the office and an employee would meet them at the door. Mayor Lindsey stated cash payments could still be accepted.

Council Member Hughes moved to adjourn. The motion was seconded by Council Member Weeks and was unanimously approved. Council adjourned at 6:37 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
APRIL 20, 2020
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on April 20, 2020, at 6:00 p.m. at the Geneva Community Center. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Council Member Lee gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Tidwell moved to dispense with the reading and approve the minutes of April 6, 2020, as presented. The motion was seconded by Council Member Weeks and was unanimously approved.

Mayor Lindsey reviewed Covid 19 statistics to-date and reported on a temporary testing center that will be available in Geneva.

Mayor Lindsey reported to Council that he has received a request from a couple of employees that work at the Courthouse about removing the traffic light at the intersection of Campbell and Commerce.

Council discussed the issue and concurred that no action should be taken until the jail is complete and traffic can be monitored.

Council Member Lee read a Resolution entitled:

RESOLUTION RECOGNIZING THE CONTRIBUTIONS OF MR. JERRY S. McCLAIN, TO THE CITY OF GENEVA AND CONVEYING DEEPEST SYMPATHY AND CONDOLENCES AT HIS PASSING.

Council Member Tidwell moved to adopt the resolution as read. The motion was seconded by Council Member Bixby and was unanimously approved.

City Attorney Knowles presented an ordinance regulating burning within the city limits. Council Member Lee moved to introduce the ordinance and consider its passage at the next meeting. The motion was seconded by Council Member Weeks and was unanimously approved.

City Clerk Johnson presented a quote to install protective glass on the counter in the Clerk's office in the amount of $3,885.00. Chief Clemmons presented a quote to install protective glass

in the police department in the amount of $3,225.00 but stated he was unsure if he wanted to proceed. Council asked the City Clerk where funding would be derived. She stated if the City Attorney concurred that the project would qualify as new construction funds could be taken from the ½ cent sales tax bank account. City Attorney Knowles stated he felt the project could be classified as new construction.

Council Member Tidwell moved to amend the budget to allow for construction of safety glass for the Clerk's office and police department. The motion was seconded by Council Member Weeks and was unanimously approved.

Attorney Knowles reported the easements have been obtained for the Glenn Street project.

Council Member Hughes presented a schematic drawing of proposed gates for the creek trail. He stated the material and labor would be donated and he would proceed with the project if there were no objections. There were none.

Council Member Tidwell thanked the police department for a response in his district.

Council Member Bixby thanked the police department for handling a complaint on burning in the city limits. He stated he would like for the minutes to reflect the passing of former employee Ricky Morgan.

Council Member Weeks thanked the City Attorney for quick action on preparing the proposed burn ordinance. He reported a nuisance complaint on Hillcrest and a complaint on Iris Street.

Council Member Lee asked that a dead tree on the right-of-way on Campbell Avenue be taken down. He suggested substituting employee's birthdays for the observance of the Confederate Memorial Day holiday.

Council Member Hughes moved to adjourn. The motion was seconded by Council Member Bixby and was unanimously approved. Council adjourned at 6:29 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
MAY 4, 2020
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on May 4, 2020, at 6:00 p.m. at the Geneva Community Center. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Council Member Lee gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Tidwell moved to dispense with the reading and approve the minutes of April 20, 2020, as presented. The motion was seconded by Council Member Lee and was unanimously approved.

Council Member Weeks moved to adopt an ordinance introduced and considered at the last meeting entitled:

AN ORDINANCE ESTABLISHING OPEN BURNING STANDARDS WITHIN THE CITY OF GENEVA, ALABAMA, AND ITS POLICE JURISDICTION, AND THE PENALTY FOR THE VIOLATION THEREOF.

The motion was seconded by Council Member Bixby and was unanimously approved.

Mrs. Wendy Metz, Senior Class Sponsor with Geneva City Schools, appeared before Council and requested permission for Geneva High School to place yard signs with pictures of each senior along the median on Commerce Street.

Council Member Tidwell moved to approve the request. The motion was seconded by Council Member Lee and was unanimously approved.

Mrs. Dawn Wilks was present representing several parents of Geneva City School seniors and requested the City to sponsor a senior parade due to Covid 19 disrupting senior activities and possibly a graduation ceremony.

It was the general consensus of the Council to entertain the idea of a parade if it did not violate any state health order relating to Covid 19. The Council tentatively set a date of May 21st for a parade. Factors considered for setting a tentative date were: 1. The Governor is expected to make announcements on May 15th regarding the current health order that is in effect and 2. The Council will meet again on May 18th and can make a final decision taking into consideration any

health order in effect and if the parade will violate any portion of the order or all requirements of the order can be met.

Council Member Tidwell moved to approve the March 2020 financials as presented. The motion was seconded by Council Member Lee and was unanimously approved.

Mayor Lindsey reviewed Covid 19 statistics to-date and reported on a temporary testing center that will be available in Geneva.

Attorney Lee Knowles asked Council if they had any objections to the Municipal Judge writing off old unpaid fines from 1998 to 2002 totaling approximately $90,000.00. There was no objection.

City Clerk Johnson discussed writing off old debts for the Rescue Squad and asked for Council input. She stated she would work up an official write off policy for approval and a future meeting.

Council Member Bixby asked that the Street Superintendent check to see if there is an easement on Beck Place between the Rose and Mitchum properties.

Council Member Tidwell reported on starting a neighborhood watch in in his district. He also reported on areas where the pavement is starting to sink in areas on N. Lincoln Street and Jim Bob Kelly Road.

Council Member Lee requested the Street Superintendent look at the condition of west end of W. Mulkey Avenue and see if it can be improved.

Council Member Lee moved to rename French Avenue to Jerry S. McClain Avenue. The motion was seconded by Council Member Hughes and was unanimously approved. Attorney Knowles stated he will research the official process for renaming a street.

Council Member Tidwell moved to adjourn. The motion was seconded by Council Member Bixby and was unanimously approved. Council adjourned at 6:35 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
MAY 18, 2020
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on May 18, 2020, at 6:00 p.m. at the Geneva Community Center. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Council Member Lee gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Tidwell moved to dispense with the reading and approve the minutes of May 4, 2020, as presented. The motion was seconded by Council Member Lee and was unanimously approved.

Mayor Lindsey stated he wanted to address New Business Item D Board Appointments first. He stated several appointments needed to be addressed and would like to start with the Water Board Appointment.

Council discussed Mr. Randall Meeks willingness to serve a second term. Council discussed terms and how rotation of terms have worked in the past.

Mayor Lindsey called for nominations to the Geneva Waterworks and Sewer Board. Council Member Lee nominated Mr. Perez Brunner. The motion was seconded by Council Member Hughes. Council Member Weeks nominated Mr. Randall Meeks the motion was seconded by Council Member Hughes and was unanimously approved. Mayor Lindsey called for the vote on Mr. Bruner. Council Members Lee and Hughes voted for Mr. Bruner. Mayor Lindsey called for the vote on Mr. Meeks. Council Members Weeks, McCoy, Bixby and Mixon voted for Mr. Meeks. Mayor Lindsey and Council Member Tidwell abstained from voting. Mayor Lindsey declared Mr. Randall Meeks reappointed to the Geneva Waterworks and Sewer Board by a four (4) to two (2) vote.

Council postponed other appointments.

Mrs. Lisa Brown appeared before Council to discuss the possibility of using a portion of her property on Franklin Avenue as a family burial plot. Attorney Knowles stated there was a process whereby the property had to be deeded as a cemetery. Council requested the City Attorney research the process, contact Mrs. Brown and review the requirements and report back to Council for consideration.

Engineer Kody Walker with Barge Design Solutions was present to review bids for the CDBG Phase II Drainage Project. Bids were advertised and publically opened on May 6, 2020. Bids received were as follows:

Vortex Services, LLC	
Base Bid:	$994,052.50
Deductive Alternative #1:	$ 52,875.00
Deductive Alternative #2:	$213,150.00
Deductive Alternative #3:	$ 38,710.00
Instituform Technologies, LLC	
Base Bid:	$1,043,635.00
Deductive Alternative #1:	$ 56,987.50
Deductive Alternative #2:	$ 229,810.00
Deductive Alternative #3:	$ 51,450.00
Morgan Contracting, Inc.	
Base Bid:	$1,095,100.00
Deductive Alternative #1:	$ 51,700.00
Deductive Alternative #2:	$ 161,700.00
Deductive Alternative #3:	$ 58,800.00

Engineer Walker recommended the acceptance of the low bid in the amount of $994,052.50. City Treasurer Lisa Johnson explained the bid was $163,672.50, over budget. She presented current budget information and cash flow projections for funding the difference.

Council Member Hughes moved to award the bid to the low bidder Vortex Services, LLC in the amount of $994,052.50. The motion was seconded by Council Member Mixon and was unanimously approved.

Council Member Bixby excused himself from the meeting.

Council Member Tidwell moved to adopt a resolution accepting the terms of the grant offer for a Coronavirus Aid, Relief, and Economic Security Act (CARES Act or "the Act") Airports Grants and authorizing the Mayor to execute any and all documents relating to the Grant. The motion was seconded by Council Member Mixon and was unanimously approved.

City Clerk Johnson presented a request from Geneva High School to close N. Johnson, N. Pleasant Street and a short section of W High Avenue on May 28, 2020, to help regulate traffic during graduation. Council Member Tidwell moved to authorize closing the requested streets. The motion was seconded by Council Member Mixon and was unanimously approved.

Council discussed a parade for graduating seniors. No action was taken.

Mayor Lindsey reported he has been contacted by Mr. Wilmer Crews regarding drainage on the property next to his. He stated he would have the engineer look at the situation to see if the City had any involvement in the drainage issue.

Council Member McCoy requested a street light at the end of Palm Street. The issue was tabled until a cost for installing the light could be received from the power company.

Council Member Tidwell gave an update on recreation programs as it relates to the Governor's orders on Covid 19.

Council Member Hughes moved to adjourn. The motion was seconded by Council Member Lee and was unanimously approved. Council adjourned at 6:55 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
JUNE 2, 2020
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on June 2, 2020, at 6:00 p.m. at the Geneva Community Center. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Council Member Lee gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Hughes moved to dispense with the reading and approve the minutes of May 18, 2020, as presented. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Lee introduced and moved to consider an ordinance giving notice of the 2020 municipal election. The motion was seconded by Council Member McCoy and was unanimously approved.

Council Member Tidwell moved to leave qualifying fee for the 2020 election at $25.00 for Council Member and $50.00 for Mayor as established in the most current ordinance. The motion was seconded by Council Member Bixby and was unanimously approved.

City Clerk Johnson reported the Geneva County Commission has voted to limit municipalities to dumping 15 tons of vegetative debris per month in the County's landfill. Mayor Lindsey discussed property for sale on PC Black Road for a potential landfill. Council Member Hughes stated that area was in his district and he would like for property owners near the property to be given notice.

Council Member Lee stated there was 22 acres available near the airport that may be in the same price range as the property on PC Black Road. Mayor Lindsey stated he would look at that site also and report back to Council.

Mayor Lindsey called for nominations to the Geneva City School Board. Council Member Lee nominated Mr. Michael Booth for reappointment. The nomination was seconded by Council Member Tidwell. There were no other nominations.

Mayor Lindsey called for a vote to approve the nomination of Mr. Booth. The vote for reappointment was six (6) to zero (0) with Mayor Lindsey and Council Member Bixby abstaining. Mayor Lindsey declared Mr. Michael Booth reappointed to the Geneva City School Board.

Council Member Tidwell moved to approve the April 2020 financials as presented. The motion was seconded by Council Member Bixby and was unanimously approved.

Mrs. Lori Shortt, Director of the Geneva Chamber of Commerce, was present to discuss a 4th of July celebration. Council agreed to hold a celebration this year with specifics to be determined giving consideration to the Governor's orders on social distancing.

Mayor Lindsey stated the Will Jenkins Community Center Board has contracted with McCray Concrete Company to make improvements to the entrance and drive to the center. He stated he has an estimate from McCray Concrete Company to concrete the right-of-way area to tie in to the new construction at a cost of $1,500.00. Council Member Bixby moved to approve the estimate. The motion was seconded by Council Member McCoy and was unanimously approved.

City Clerk/Treasurer Johnson reported on sales tax receipts and CARES Act funds available to the City.

Building Inspector Wuest reported there would not be a facilities charge for the requested street light on Palm Street and the monthly cost would be $29.03. Council Member McCoy moved to authorize a street light on an existing pole on Palm Street. The motion was seconded by Council Member Hughes and was unanimously approved.

Code enforcement officer Mims presented a nuisance for weeds and overgrown vegetation at 704 N. Iris Street. He stated the process for notification has been followed and certified mail was unclaimed. He requested permission to proceed into the abatement process on the property.

Council Member Bixby moved to authorize the initiation of the abatement process. The motion was seconded by Council Member Tidwell and was unanimously approved.

Council Member Lee informed Council that court employee Stephanie Smith had received her masters degree in criminal justice. He asked if she would be eligible for the recently passed educational incentive. The City Clerk reviewed specifics of the recently adopted policy. Council Member Tidwell asked the City Clerk to calculate the cost of the increase and seek input from the department head of the court system (City Judge) and report back next meeting.

Council Member McCoy moved to place speed bumps on Latimer Avenue and Palm Street. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Tidwell requested the radar sign be placed on Glendale Street. He reported the baseball/t-ball/softball season for the recreation department has been cancelled due to Covid 19 but the soccer season looks probable with signups beginning next week.

Council Member Tidwell announced he will be seeking a 3rd term for Council Member of District 3.

Council Member Bixby inquired about the status of the flag for the City. He reported the street light was out at the corner of Azalea Street and Camellia Avenue. Council Member Bixby

stated he has been questioned about the name plaques on memory lane being removed and that if they were still available some family members would like to have their family's plaque.

Council Member Mixon reported a drive on Morris Street that was washing at the right-of-way and needed filling in.

Council Member Lee moved to adjourn. The motion was seconded by Council Member Hughes and was unanimously approved. Council adjourned at 6:55 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
JUNE 15, 2020
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on June 15, 2020, at 6:00 p.m. in the City Council room at City Hall. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Council Member Tidwell gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Tidwell moved to dispense with the reading and approve the minutes of June 2, 2020, as presented. The motion was seconded by Council Member Weeks and was unanimously approved.

Council Member Lee moved to adopt an ordinance considered at the last meeting giving notice of the 2020 municipal election. The motion was seconded by Council Member Tidwell and was unanimously approved.

Council Member Lee stated he would like to see the City Clerk compensated for additional duties of absentee voting. He stated in the past council has allowed for compensation. City Clerk Johnson explained that under state law absentee election managers could be compensated an additional $50.00 per day, but only for days absentee ballot duties are performed. She stated that since this is discussed each election cycle and not budgeted and due to the anticipated increase in the number of absentee voters due to concerns over the Covid virus, payment may qualify for reimbursement using Covid stimulus funds. No objections were raised and the City Attorney stated he could look at a sample resolution from the City of Slocomb for compensation.

Council discussed purchasing land for a vegetative landfill for the City near the airport. Council Member Lee stated he felt there was value in timber on the property. Mayor Lindsey stated he would have the timber cruised and start negotiations with the owners of the property.

Council Member Mixon moved to adopt a resolution authorizing abatement procedures and notice of a right to a hearing for abatement of property located at 704 N. Iris Street. The motion was seconded by Council Member Hughes and was unanimously approved.

Mr. Carl Corey was present and requested permission to hold a cruise in and car parade in conjunction with the 4th of July celebration. The parade would start at his business on 701 E

Magnolia Avenue, cross Magnolia Avenue to S. Academy Street and proceed to Robert Fowler Memorial Park. Council Member Tidwell moved to approve the request pending completion of an application. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Hughes discussed the Glenn Street project and recent rains. He stated he was still concerned about possible continuing problems.

Council Member Hughes stated a raise for Stephanie Smith was discussed at last meeting for obtaining her masters degree in criminal justice. Council Member Hughes moved to approve a $.50 per hour raise. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Hughes announced his intention to run for the office of Mayor.

Council Member Lee reported he is satisfied with the progress of the Earl J. Smith Street project.

Council Member Bixby stated that due to recent wrecks he wants the City to continue to pursue a reduction of the speed limit on Highway 52 East.

Council Member Bixby discussed the drainage issue on Beck Place and asked the City Attorney if an easement was necessary to clean a ditch between two properties. Attorney Lee stated a drainage problem could potentially be a safety hazard and cause damage to other properties in the area therefore he felt permission from the property owners would be sufficient for the City to take action.

Council Member Bixby announced he will seek election for the Council 5 District seat.

Council Member Lee moved to adjourn. The motion was seconded by Council Member Mixon and was unanimously approved. Council adjourned at 6:40 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
JULY 06, 2020
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on July 6, 2020, at 6:00 p.m. at the Community Center on N Iris Street. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Council Member Tidwell gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Tidwell moved to dispense with the reading and approve the minutes of June 15, 2020, as presented. The motion was seconded by Council Member Bixby and was unanimously approved.

Council discussed purchasing land for a vegetative landfill for the City. The City Clerk was asked to contact FEMA regarding use of property on Goat Hill Road. Mayor Lindsey stated he would try to negotiate with the owner of the land at the airport and have the timber cruised.

Council discussed the upcoming elections with regard to social distancing and sanitizing.

Council Member Bixby reported on a recent Planning Commission meeting. He stated the Commission was working on a rezoning project and asked for a budget of $2,000.00 for the project. Council Member Hughes moved to approve the budget which was seconded by Council Member Lee. The motion was unanimously approved.

Council Member Hughes moved to approve the financial report for May 2020 as presented. The motion was seconded by Council Member Lee and was unanimously approved.

Mayor Lindsey reported on the 4th of July celebration. He informed Council that Mr. Crews was willing to purchase the pipe for the drainage ditch discussed at a prior meeting if the City would pay for labor to install the pipe. Council Member Tidwell moved to proceed with the project and to see if the Geneva County road department would perform the work. The motion was seconded by Council Member Lee and was unanimously approved.

City Clerk Johnson presented a quote in the amount of $3,278.00 for an access controller for the City Clerk's office door. Council Member Weeks moved to approve the purchase and to seek reimbursement through stimulus funds. The motion was seconded by Council Member Tidwell and was unanimously approved.

Fire Chief Latimer requested approval for firefighter training. The cost would be $87 per book and $55.00 per physical. He estimated 10 volunteers would participate in the program. Council asked the City Clerk/Treasurer if funds were available and she stated she felt through a budget amendment she could find the funds needed.

Council Member Lee moved to approve training. The motion was seconded by Council Member Weeks and was unanimously approved.

Council Member Lee reported there is an issue with 18 wheel traffic on West Mulkey Avenue. He asked that a mobile home at 120 E Hart Avenue be checked to see if it was in compliance with City regulations.

Council Member Lee introduced a group of volunteers that have been maintaining Spring Hill Cemetery. Mayor Lindsey asked the ladies to come to the next meeting to be further recognized for their work.

Council Member McCoy requested a deaf child sign for E. Latimer Avenue.

Council Member Lee requested speed bumps in the cul-de-sac on Cross Timbers Avenue and on Earl Minshew Street.

Council Member Hughes informed Council that the group associated with the Rock-a-Dock event wanted to volunteer to build benches for Fowler Park and repaint the cook house. Council Member Hughes moved to allow the work at Fowler Park. The motion was seconded by Council Member Tidwell and was unanimously approved.

Council Member Hughes inquired about the status of having the pier at Fowler Park repaired.

Council Member Bixby reported the nuisance property on N. Iris Street has complied. Council Member Bixby stated Mrs. Kelly Litaker may be interested in filling the vacancy on the Spectra Care Board.

Council Member Mixon requested a pine tree on Hart Avenue between Merritt Street and Whitney Street be removed. He inquired about the status of nuisance complaints on Brannon Avenue.

Council Member Weeks proposed regulations that would allow golf carts to operate on city streets.

Council Member Lee moved to adjourn. The motion was seconded by Council Member Mixon and was unanimously approved. Council adjourned at 7:05 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
JULY 20, 2020
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on July 20, 2020, at 6:00 p.m. at the Community Center on N Iris Street. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, various department heads and employees.

Pastor Russell Clausell gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Tidwell moved to dispense with the reading and approve the minutes of July 6, 2020, as presented. The motion was seconded by Council Member Weeks and was unanimously approved.

Mayor Lindsey recognized Ms. Erika Barefield, Ms. Arnitra King, Ms. Evette Gordon and Ms. Bridget Threat for their volunteer work cleaning local cemeteries.

City Clerk Johnson presented past election numbers to Council and asked them to set the number of voting machines and absentee and regular ballots to be ordered. She also explained how the vote totals for Mayor can be calculated and how it has been done in past city elections.

Upon discussion, Council Member Lee moved to authorize the totals in the Mayor's race to be calculated by district and the following election supplies:

Two machines to count regular ballots
One machine to count absentee ballots
One handicap assessable machine

District 1 Ballots	75 Absentee	300 Regular
District 2 Ballots	100 Absentee	300 Regular
District 3 Ballots	100 Absentee	300 Regular
District 4 Ballots	100 Absentee	400 Regular
District 5 Ballots	100 Absentee	400 Regular
District 6 Ballots	100 Absentee	300 Regular
District 7 Ballots	100 Absentee	400 Regular

The motion was seconded by Council Member Weeks and was unanimously approved.

Council Member Bixby moved to appoint Ms. Kellie Litaker to the Spectra Care Board. The motion was seconded by Council Member Hughes and was unanimously approved.

Mayor Lindsey reported he has negotiated a purchase price of $20,000.00 for the property on PC Black Road to be used as a vegetative landfill. Council Member Hughes moved to approve the purchase. The motion was seconded by Council Member McCoy and was approved by a six (6) to one (1) vote. Council Members Hughes, McCoy, Tidwell, Bixby, Mixon and Weeks voted in favor of the motion. Council Member Lee voted against the motion and Mayor Lindsey abstained from the vote.

Mayor Lindsey read a letter from Street and Sanitation Superintendent Donald Campbell informing Council he is retiring on October 1st. Council set a workshop meeting at 5:00 p.m. prior to the next Council meeting to discuss filling the position.

Council Member Lee moved to authorize two weeks training of new employees with current personnel for the bookkeeper and street and sanitation superintendent positions. The motion was seconded by Council Member Tidwell and was unanimously approved.

Council Member Tidwell moved to authorize the purchase of an air-conditioning unit in the amount of $1,800.00 for the Chief of Police's office. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Mixon reported a pine tree that needs to be removed at the intersection of Whitney Street and Hart Avenue.

Council Member Weeks requested a ditch that runs behind the Porky Barn and Barefield properties be cleaned if the City has an easement to perform the work.

Council Member Bixby addressed the rock project for Lakewood Loop and the cable franchise.

Council Member Hughes acknowledged the passing of Kim Knowles McNeil. He expressed his concern with cable services and the need for good service with schools offering virtual learning.

Council Member McCoy asked if anything could be done to prevent semi-trucks parking at the old Raceway property as they are obstructing the view of traffic.

Council Member Lee moved to install the Jerry S. McClain Street signs and have a dedication on August 5th. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Lee requested the ditch near St. John's Church and the Diane Smith property be cleaned out. He also reported a nuisance complaint at the intersection of Liveoak Street and Water Avenue.

Council Member Mixon moved to adjourn. The motion was seconded by Council Member Hughes and was unanimously approved. Council adjourned at 6:49 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
WORKSHOP &
REGULAR MEETING
AUGUST 3, 2020
5:00 P.M.

MINUTES

The Geneva City Council met in a work session on August 3, 2020, at 5:30 p.m. at the Community Center on N Iris Street. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, various department heads and employees.

Council discussed the upcoming vacancy and filling of the position of Street and Sanitation Superintendent. The current Superintendent, Donald Campbell, was present to answer any question about the duties of the position.

Work session adjourned and regular session began at 6:00 p.m. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles, various department heads and employees.

Council Member Lee gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Tidwell moved to dispense with the reading and approve the minutes of July 20, 2020, as presented. The motion was seconded by Council Member Bixby and was unanimously approved.

City Clerk Johnson presented a request from The Gin for a lounge liquor license. Council Member Tidwell moved to consider issuance of a license. The motion was seconded by Council Member Lee and was unanimously approved.

Council Member Tidwell moved to adopt a resolution that upon written statement to the Council by the Mayor certifying the fact that only one candidate, Rich Bixby, filed a statement for the office of Council Member District 5, that Rich Bixby be declared duly elected to the office of City Council Member District 5 in the City of Geneva for the term of office commencing on the first Monday in November 2020, and directing the Mayor to issue a certificate of election to Rich Bixby for said office. The motion was seconded by Council Member Tidwell and was approved by a seven (7) to zero (0) vote with Council Member Bixby abstaining.

Council Member Lee moved to authorize the issuance and signing of a certificate of election to Rich Bixby for Council Member District 5 for the term commencing on the first

Monday in November 2020. The motion was seconded by Council Member Hughes and was approved by a seven (7) to zero (0) vote with Council Member Bixby abstaining

Council Member Lee moved to adopt a resolution appointing election officers for the regular election on August 25, 2020 as follows:

Inspector : Russell Clausell
Clerk: Tabitha Precise

District 1

Clerk: Linda Charles
Clerk: Brenda Williams

District 2

Clerk: Annette Brooks
Clerk: Jan Carswell

District 3

Clerk: Elizabeth Mitchell
Clerk: Clyde Cook

District 4

Clerk: Linda Aycock
Clerk: Ronnie Baine

District 5

Clerk: Evett Gordon
Clerk: Felita Duncan

District 6

Clerk: Kelli Calhoun
Clerk: Samantha Mitchell

District 7

Clerk: Erika Barefield
Clerk: Myrtle Day

In the event of a run-off election October 6, 2020, the election officers shall be:

Inspector : Russell Clausell
Clerk: Tabitha Precise

Along with the Clerks from any district participating in a run-off election.

Adopted this 3rd day of August 2020.

The motion was seconded by Council Member Tidwell and was unanimously approved.

Council Member Hughes moved to authorize the City's participation in the Wiregrass Trail Partnership and authorize the Mayor to execute an intergovernmental agreement establishing the partnership. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Tidwell moved to approve the June 2020 financials as presented. The motion was seconded by Council Member Mixon was unanimously approved.

Council Member Lee invited Council to attend the dedication and renaming of E French Street to Jerry S. McClain Street to be held where the street intersects Martin. Luther King Avenue on August 5th at 1:00 p.m.

Council discussed the purchase of property for a vegetative landfill upon hearing updates from the Mayor and City Attorney.

City Attorney Knowles reported on a situation with the closing and obstruction of an alley downtown behind businesses on S. Commerce Street and Town Avenue.

Council Member Hughes commented on the LED street light project.

Council Member Bixby reported on his conversation with a representative of SPECTRUM Cable regarding the City's franchise.

Council Member Mixon reported on a tree on W. Hart Avenue.

Council Member Mixon moved to adjourn. The motion was seconded by Council Member Hughes and was unanimously approved. Council adjourned at 6:31 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
AUGUST 17, 2020
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on August 17, 2020, at 6:00 p.m. at the Community Center on N Iris Street. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Council Member Lee gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Tidwell moved to dispense with the reading and approve the minutes of August 3, 2020, as presented. The motion was seconded by Council Member Bixby and was unanimously approved.

Senator Donnie Chesteen and Representative Jeff Brannon was present and presented a resolution to the family of Warren H. Beck. The resolution recognized the life accomplishments of Mr. Beck which included being a former Alabama Representative. The resolution also named a section of State Highway 27 North (Enterprise Road) from the intersection of State Highway 85 to the city limits the Warren H. Beck Highway in his memory.

Doctor John Simmons, Jr. was present and gave an update on Covid-19 from a doctor's prospective. He provided written statistics for Council.

Council Member Bixby moved to consider issuance of an alcohol license to The Gin. The motion was seconded by Council Member Mixon and was unanimously approved.

Council Member Tidwell moved to adopt a resolution establishing a Rebuild Alabama Act Transportation plan for FY 20-21 for the City of Geneva. The motion was seconded by Council Member Weeks and was unanimously approved.

Mayor Lindsey requested approval to purchase new blinds for the Geneva Community Center with an approximate cost of $700.00. Council Member Tidwell moved to approve the purchase. The motion was seconded by Council Member Lee and was unanimously approved.

Council Member Lee moved to approve repairs to the gate at the airport in the amount of $6,400.00 to be funded using stimulus funds for the airport. The motion was seconded by Council Member Bixby and was unanimously approved.

Mayor Lindsey reported the property on PC Black Road has been purchased for a vegetative landfill and will need to be surveyed before being cleared.

Council Member McCoy presented a petition to have speed bumps placed on Highland Avenue. Council Member Mixon moved to authorize placement of speed bumps. The motion was seconded by Council Member McCoy and was unanimously approved.

Council Member Lee moved to authorize speed bumps on the cul-de-sac on Cross Timbers Avenue. The motion was seconded by Council Member McCoy and was unanimously approved.

Council Member Lee requested trees be trimmed around street lights in his district.

Mayor Lindsey explained that street lights have not been upgraded on state highways at this time as they are under the authority of DOT. He reported on a memorial bench placed at the base of the ole oak by Friends of Fowler Park.

Council Member Tidwell asked that pot holes on Baker Avenue be patched and stated he had a list of street signs that need to be replaced.

Council Member Bixby reported he has received nuisance complaints on the old ammo shop on Highway 85.

Council Member Mixon requested Alabama Power be contacted about the possibility of installing a street light between 118 and 120 Brannon Avenue on the pole that has a transformer.

Council Member Bixby stated he rode with the police recently and encouraged other Council Members to do the same.

City Attorney Knowles stated it was his legal opinion that with the current health orders in effect and issued by the Governor that wearing masks should be enforced at the poll for the City election.

Council Member Lee moved to adjourn. The motion was seconded by Council Member Mixon and was unanimously approved. Council adjourned at 7:15 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
CANVASSING OF ELECTION RESULTS
&
SPECIAL MEETING
SEPTEMBER 1, 2020
12:00 NOON

MINUTES

The Geneva City Council met at 12:00 noon on September 1, 2020, for the purpose of canvassing the results of the August 25, 2020, municipal election and special session, at the Geneva Community Center. Present were Mayor Frankie Lindsey and Council Members Freddy McCoy, John Hughes, Rich Bixby, and James Mixon, Jr. Council Members Rufus Lee, Ryan Tidwell and Brad Weeks were absent. Also present was City Clerk/Treasurer Lisa Johnson.

Mayor Lindsey called the meeting to order.

City Clerk Lisa Johnson read the number of votes received by each candidate from voting machine tapes from the August 25, 2020, election. Clerk Johnson reported there were eight (8) provisional ballots one (1) absentee and seven (7) regular ballots. Clerk Johnson read the comments recorded by the Geneva County Board of Registrars regarding the eligibility of each provisional ballot as written on the PB3 forms. The Geneva County Board of Registrars had determined that only the absentee provisional ballot was eligible to be counted in the election. When the provisional ballot envelope was opened it was noted that the absentee affidavit envelope was not properly witnessed or notarized and the ballot was disqualified and not counted. The total votes cast and counted in the election are set forth in a resolution presented and reviewed with Council by Clerk Johnson.

Council Member Bixby moved to adopt the following resolution canvassing the results of the August 25, 2020 municipal election for the City of Geneva, issue certificates of election and authorize a runoff election:

Resolution Canvassing Election Results

RESOLUTION

WHEREAS, the general election for the City of Geneva was duly and legally held on August 25, 2020, as provided by law, and

WHEREAS, the municipal governing body of the City of Geneva met on this 1st day of September, 2020, with Mayor Lindsey and Council Members McCoy, Hughes, Bixby, and Mixon being

present, at 12:00 o'clock noon, and has canvassed the returns, and has ascertained and determined the number of votes received by each candidate, and

WHEREAS, the said municipal governing body has ascertained and determined the result of said election as follows:

For Mayor – Greg Adams:

Machine 1 Precinct Ballot Total	264
Machine 2 Precinct Ballot Total	107
Machine 3 Absentee Ballot Total	12
Provisional Ballot Total	0
Total Votes Received	383

For Mayor – David Hayes:

Machine 1 Precinct Ballot Total	303
Machine 2 Precinct Ballot Total	133
Machine 3 Absentee Ballot Total	21
Provisional Ballot Total	0
Total Votes Received	457

For Mayor – John Hughes:

Machine 1 Precinct Ballot Total	245
Machine 2 Precinct Ballot Total	81
Machine 3 Absentee Ballot Total	5
Provisional Ballot Total	0
Total Votes Received	331

For City Council Member District 1 – Charlie Harris:

Machine 1 Precinct Ballot Total	22
Machine 2 Precinct Ballot Total	10
Machine 3 Absentee Ballot Total	0
Provisional Ballot Total	0
Total Votes Received	32

For City Council Member District 1 – Rufus Lee:

Machine 1 Precinct Ballot Total	65
Machine 2 Precinct Ballot Total	18
Machine 3 Absentee Ballot Total	0
Provisional Ballot Total	0
Total Votes Received	83

For City Council Member District 2 – Tashara Martinestz:

Machine 1 Precinct Ballot Total	12
Machine 2 Precinct Ballot Total	7
Machine 3 Absentee Ballot Total	0
Provisional Ballot Total	0
Total Votes Received	19

For City Council Member District 2 – Freddy McCoy:

Machine 1 Precinct Ballot Total	101
Machine 2 Precinct Ballot Total	28
Machine 3 Absentee Ballot Total	0
Provisional Ballot Total	0
Total Votes Received	129

For City Council Member District 3 – Charles W. "Charlie" Fleming, Jr.:

Machine 1 Precinct Ballot Total	45
Machine 2 Precinct Ballot Total	22
Machine 3 Absentee Ballot Total	0
Provisional Ballot Total	0
Total Votes Received	67

For City Council Member District 3 Kimberly Wesley Gillespie:

Machine 1 Precinct Ballot Total	54
Machine 2 Precinct Ballot Total	21
Machine 3 Absentee Ballot Total	8
Provisional Ballot Total	0
Total Votes Received	83

For City Council Member District 4 – Jason Gerstner:

Machine 1 Precinct Ballot Total	8
Machine 2 Precinct Ballot Total	3
Machine 3 Absentee Ballot Total	0
Provisional Ballot Total	0
Total Votes Received	11

For City Council Member District 4 – Raymond Terry:

Machine 1 Precinct Ballot Total	10
Machine 2 Precinct Ballot Total	8

Machine 3 Absentee Ballot Total	0
Provisional Ballot Total	0
Total Votes Received	18

For City Council Member District 4 – Ryan Tidwell:

Machine 1 Precinct Ballot Total	89
Machine 2 Precinct Ballot Total	53
Machine 3 Absentee Ballot Total	4
Provisional Ballot Total	0
Total Votes Received	146

For City Council Member District 6 – Joe Buchinsky:

Machine 1 Precinct Ballot Total	1
Machine 2 Precinct Ballot Total	0
Machine 3 Absentee Ballot Total	0
Provisional Ballot Total	0
Total Votes Received	1

For City Council Member District 6 – Hobie L. Dixon:

Machine 1 Precinct Ballot Total	28
Machine 2 Precinct Ballot Total	13
Machine 3 Absentee Ballot Total	2
Provisional Ballot Total	0
Total Votes Received	43

For City Council Member District 6 – Mike Fountain:

Machine 1 Precinct Ballot Total	69
Machine 2 Precinct Ballot Total	25
Machine 3 Absentee Ballot Total	3
Provisional Ballot Total	0
Total Votes Received	97

For City Council Member District 7 – Mike Bryan:

Machine 1 Precinct Ballot Total	49
Machine 2 Precinct Ballot Total	15
Machine 3 Absentee Ballot Total	7
Provisional Ballot Total	0
Total Votes Received	71

For City Council Member District 7 – Danny L. Coleman:

Machine 1 Precinct Ballot Total	50
Machine 2 Precinct Ballot Total	19
Machine 3 Absentee Ballot Total	1
Provisional Ballot Total	0
Total Votes Received	70

For City Council Member District 7 – Todd Mote:

Machine 1 Precinct Ballot Total	43
Machine 2 Precinct Ballot Total	22
Machine 3 Absentee Ballot Total	4
Provisional Ballot Total	0
Total Votes Received	69

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Geneva, Alabama,

1. That no candidate received a majority of the votes cast for the office of Mayor and that Greg Adams and David Hayes received the most and second most votes cast for that office, therefore, a runoff election between said candidates is hereby ordered to be held on Tuesday, October 6, 2020, pursuant to the requirements of Section 11-46-20 et seq., of the Alabama Code of 1975, as amended.

2. That Rufus Lee received a majority of the votes cast for the office of City Council Member District 1 and is hereby declared duly elected to that office for the term beginning on the first Monday in November, 2020.

3. That Freddy McCoy received a majority of the votes cast for the office of City Council Member District 2 and is hereby declared duly elected to that office for the term beginning on the first Monday in November, 2020.

4. That Kimberly Wesley Gillespie received a majority of the votes cast for the office of City Council Member District 3 and is hereby declared duly elected to that office for the term beginning on the first Monday in November, 2020.

5. That Ryan Tidwell received a majority of the votes cast for the office of City Council Member District 4 and is hereby declared duly elected to that office for the term beginning on the first Monday in November, 2020.

6. That Mike Fountain received a majority of the votes cast for the office of City Council Member District 6 and is hereby declared duly elected to that office for the term beginning on the first Monday in November, 2020.

7. That no candidate received a majority of the votes cast for the office of City Council Member District 7 and that Mike Bryan and Danny Coleman received the most and second most votes cast for that office, therefore, a runoff election between said candidates is hereby ordered to be held on Tuesday, October 6, 2020, pursuant to the requirements of Section 11-46-20 et seq., of the Alabama Code of 1975, as amended.

BE IT FURTHER RESOLVED that a certificate of election shall be issued to Rufus Lee for City Council District 1, Freddy McCoy for City Council District 2, Kimberly Wesley Gillespie for City Council District 3, Ryan Tidwell for City Council District 4 and Mike Fountain for City Council District 6.

ADOPTED THIS 1st DAY OF SEPTEMBER 2020.

Mayor

City Council Member

City Council Member

City Council Member

City Council Member

City Council Member

City Council Member

City Council Member

Attest:

City Clerk

The motion was seconded by Council Member Mixon. Mayor Lindsey called for the vote which was as follows:

Ayes: Nays: None Abstentions: None

Mayor Lindsey
Council Member McCoy
Council Member Hughes
Council Member Bixby
Council Member Mixon

Mayor Lindsey declared the vote unanimous and the resolution adopted. Election certificates were issued to Rufus Lee City Council Member District 1, Freddy McCoy Council Member District 2,

Kimberly Wesley Gillespie Council Member District 3, Ryan Tidwell Council Member District 4 and Mike Fountain Council Member District 6.

Council Member Mixon moved to adjourn. The motion was seconded by Council Member Bixby and was unanimously approved. Council adjourned at 12:47 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
SEPTEMBER 8, 2020
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on September 8, 2020, at 6:00 p.m. at the Community Center on N Iris Street. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Council Member Tidwell gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Lee moved to dispense with the reading and approve the minutes of August 17, 2020, as presented. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Bixby moved to dispense with the reading and approve the minutes of the special meeting and canvassing of election results held on September 1, 2020, as presented. The motion was seconded by Council Member Mixon and was approved by a five (5) to zero (0) vote with Council Members Lee, Tidwell and Weeks abstaining.

City Clerk/Treasurer Johnson explained the payroll tax deferral program authorized under executive order by the President due to Covid. Treasurer Johnson stated she did not recommend participation because of too many unknowns and a fast approaching timeline for implementation.

Council Member Tidwell moved to decline participation in the program. The motion was seconded by Council Member Hughes and was unanimously approved.

Council Member Weeks moved to approve expenditures and financials for the month of July 2020. The motion was seconded by Council Member Lee and was unanimously approved.

A work session for the purpose of interviewing for the position of Street and Sanitation Superintendent was scheduled for September 14, 2020, at 5:00 p.m.

A work session for budgeting purposes was scheduled for September 17, 2020, at 4:00 p.m.

Mayor Lindsey reported on potential new businesses opening in Geneva, the development of the new vegetative dump site and the proposed Rails to Trails project.

Council Member Lee reported and expressed appreciation for limbs being cut along power lines as requested. He encouraged Council to ride their district at night and to make a list of areas

where the newly installed lights are not sufficient, lights are out or additional lighting may be needed.

Building Inspector Ray Wuest reported on an audit of the street light conversion project and reported there was a pole on Brannon Avenue the light Council Member Mixon requested could be installed.

Council Member Mixon moved to authorize the installation of the street light on Brannon Avenue. The motion was seconded by Council Member Bixby and was unanimously approved.

Mrs. Jacquie Jones co-owner of I'm a Jonesin' which contracts with the City to provide concession for recreation programs appeared before Council to request they prorate the contract amount due for the 19-20 fiscal year as most of the games for the year were cancelled due to Covid.

Council Member Tidwell moved to authorize a $3,000.00 decrease in the contract allowing a payment due for the year of $2,000.00 and to renegotiate the contract for the next year. The motion was seconded by Council Member Hughes and was unanimously approved.

Council Member Weeks asked if the City Attorney had the opportunity to look at an ordinance allowing the use of golf carts on City streets.

Fire Chief Latimer reported that the rescue truck in the fire department was in need of repair and it was estimated to cost between $8,000.00 to $10,000.00.

Council Member Lee moved to adjourn. The motion was seconded by Council Member Mixon and was unanimously approved. Council adjourned at 6:45 p.m.

Mayor

City Clerk

GENEVA CITY COUNCIL
WORK SESSION
SEPTEMBER 17, 2020
4:00 P.M.

MINUTES

The Geneva City Council met in work session on September 17, 2020, at 4:00 p.m. in the Council room at City Hall. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Rich Bixby and Junior Mixon. Council Members Ryan Tidwell and Brad Weeks were absent. Also present were City Clerk/Treasurer Lisa Johnson.

Council reviewed a proposed 20-21 budget.

The following changes were discussed:

Increase the street maintenance expenditure account by $25,000.00 with funds coming from the alcohol tax.

Add capital expenditures for one truck for drug investigation and two vehicles in the police department at a total cost of $78,596.00 without equipment or additional options, with $13.000.00 in funding from drug task force allocations and the balance from the .5 cent sales tax account.

One truck for the recreation department in the amount of $29,770.00 with funds coming from the .5 cent sales tax account.

The City Clerk/Treasurer will revise the projected budget with the recommended changes to be presented at the next meeting for final action.

Council discussed offering tier 1 benefits to tier 2 employees and possibly revising the current policy on pay out of leave time at termination.

The work session adjourned at 6:30.

Mayor

City Clerk

GENEVA CITY COUNCIL
REGULAR MEETING
SEPTEMBER 21, 2020
6:00 P.M.

MINUTES

The Geneva City Council met in regular session on September 21, 2020, at 6:00 p.m. in the City Council room at City Hall. Members present were Mayor Frankie Lindsey and Council Members: Rufus Lee, Freddy McCoy, John Hughes, Ryan Tidwell, Rich Bixby, Junior Mixon and Brad Weeks. None were absent. Also present were City Clerk/Treasurer Lisa Johnson, City Attorney Lee Knowles and various department heads and employees.

Pastor Russell Clausell gave the invocation and Mayor Lindsey led the pledge of allegiance.

Council Member Mixon moved to dispense with the reading and approve the minutes of September 8, 2020, as presented. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Mixon moved to dispense with the reading and approve the minutes of the work session held on September 17, 2020, as presented. The motion was seconded by Council Member Bixby and was approved by a six (6) to zero (0) vote with Council Members Tidwell and Weeks abstaining.

Engineer David Harrell, was present and gave a status report on the CDBG Phase III Drainage Project.

Council Member Lee moved to adopt the proposed FY 20-21 budget second draft with the addition of a three percent (3%) cost of living raise for all permanent full-time and part-time employees who were not under a 90 day probationary period with funds being shown by unearmarking a portion of earmarked revenue. The motion was seconded by Council Member Mixon and was unanimously approved.

Council Member Mixon excused himself at 6:15 p.m.

Council Member Bixby moved to amend the City's manning document to remove one equipment operator position and add one additional foreman position in the street and sanitation department and amend the foreman job description as follows:

1. Foreman that will lead and work with sanitation crews and lead and work with laboring crews on street projects.
2. Foreman that will be the primary heavy equipment operator and will lead and work with equipment operating crews on street projects.

The motion was seconded by Council Member Lee and was unanimously approved.

Council Member Bixby moved to amend the City personnel hand book so that full-time and permanent part-time vacant positions can be advertised in house only or simultaneously through an outside source(s), However if a position is not filled from within it will be advertised through an outside source(s). The motion was seconded by Council Member Tidwell and was unanimously approved.

Council Member Hughes moved to amend the budget to authorize a purchase of a used ATV in the amount of $8,000.00 from funds in the equipment account. The motion was seconded by Council Member Bixby and was unanimously approved.

Council Member Weeks moved to adopt a resolution appointing election officials to work the polls for the run-off election scheduled for October 6, 2020, and setting compensation at $150.00 for clerks and $175.00 for the inspector. The motion was seconded by Council Member Lee and was unanimously approved.

Mayor Lindsey reported the current contractor for grounds maintenance has quoted a price of $14,999.00 to continue services for FY 20-21 under the same terms and specifications. Council Member Weeks moved to authorize renewing the contract with Wiregrass Lawn Service in the amount of $14,999.00 for FY 20-21. The motion was seconded by Council Member Hughes and was unanimously approved.

Council Member Tidwell moved to authorize a parade permit for Geneva City Schools to hold a homecoming parade on October 9, 2020. The motion was seconded by Council Member Weeks and was unanimously approved.

Council discussed Halloween and trick-or-treat. It was determined that it would be in the best interest of public safety not to hold the annual trick-or-treat event at the Junction due to Covid. However, Council set city wide door-to-door trick-or-treat for October 31st from 6:00 p.m. until 8:00 p.m. and encouraged citizens wishing to participate to leave a porch light on.

Council Member Bixby moved to adjourn. The motion was seconded by Council Member Tidwell and was unanimously approved. Council adjourned at 6:25 p.m.

Mayor

City Clerk